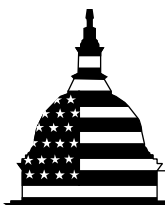


November 2012

# AFGHANISTAN DEVELOPMENT

## Agencies Could Benefit from a Shared and More Comprehensive Database on U.S. Efforts



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## AFGHANISTAN DEVELOPMENT

### Agencies Could Benefit from a Shared and More Comprehensive Database on U.S. Efforts

#### Why GAO Did This Study

Congress has provided almost \$20 billion for development efforts in Afghanistan since 2002 through four main programs or accounts administered by USAID, DOD, and State. These efforts are a key component of the U.S. civilian-military strategic framework focused on countering insurgents in Afghanistan. Given the volume and multifaceted nature of U.S. support for Afghan development, it is essential that agencies streamline their efforts to reduce unnecessary overlap and duplication. As such, this report examines (1) the extent to which U.S. agencies' development efforts overlap, (2) the extent to which USAID and DOD's CERP may have conducted duplicative activities, and (3) the mechanisms that U.S. agencies have used to enhance coordination of their development efforts, in Afghanistan. To address these objectives, GAO analyzed data from USAID, DOD, and State on their development efforts and interviewed agency officials in Washington, D.C., and Afghanistan.

#### What GAO Recommends

Because agencies have made limited progress in collecting and retaining critical data on development efforts in a shared database, GAO believes Congress should consider requiring them to do so. Also, GAO recommends that USAID (1) take steps to include all of its awards in Afghan Info and (2) develop written procedures for reporting and verifying information on development projects. USAID agreed with the recommendations. DOD disagreed with the need for legislative action, believing it may lead to a reporting burden. GAO maintains that a shared database would be beneficial.

View [GAO-13-34](#). For more information, contact Charles Michael Johnson, Jr. at (202) 512-7331 or [johnsoncm@gao.gov](mailto:johnsoncm@gao.gov).

#### What GAO Found

The four main U.S. agency Afghan development programs and accounts have similar goals and activities and hence overlap to some degree. In fiscal year 2011, the Economic Support Fund (ESF) and other smaller accounts administered by the U.S. Agency for International Development (USAID), and the Commander's Emergency Response Program (CERP), administered by the Department of Defense (DOD), funded similar activities related to agriculture; democracy and governance; education and health; energy and electricity; economic growth; and transportation. Both funded activities in 33 of Afghanistan's 34 provinces and in 249 of Afghanistan's 399 districts. The Task Force for Business and Stability Operations (TFBSO), administered by DOD, and the Afghanistan Infrastructure Fund (AIF), administered by DOD and the Department of State (State), also funded efforts in some of the same categories of assistance as ESF and CERP in fiscal year 2011. According to agency officials, these overlapping development efforts can be beneficial, provided that agencies leverage their respective expertise and coordinate efforts.

GAO's analysis of USAID's development activities and DOD's CERP activities in six Afghan districts identified 28 USAID and 28 DOD CERP funded activities that were potentially duplicative. GAO could not, however, conclusively determine whether or not these efforts had resulted in duplication because of gaps and inconsistency in the level of detail on activity descriptions in USAID's and DOD's respective databases. Moreover, some USAID development activities may not have been included because information provided by USAID indicated that Afghan Info—the database designated by the embassy as the official repository for U.S. assistance—did not include 13 active awards, including some assistance to the Afghan government, representing about 10 percent of USAID's obligations for development efforts in fiscal year 2011. These omissions limited GAO's ability to evaluate whether similar activities were providing the same goods or services to the same beneficiaries. USAID also lacks complete standardized procedures for implementing partners to report information on their development activities in Afghan Info, and for USAID personnel to verify the information on these activities.

While U.S. agencies use a variety of methods to coordinate development efforts in Afghanistan, they lack a database to share and retain data. USAID and DOD officials cited informal communication and interagency meetings as the primary method of coordinating USAID and CERP efforts. For AIF efforts, USAID, DOD, and State conduct interagency planning and obtain formal concurrence by relevant agency officials, as required by law. For TFBSO efforts, DOD coordinates through quarterly briefings with USAID and State officials in Kabul and a formal concurrence process. However, the effectiveness of such coordination may depend on the priorities of the staff involved and could be hampered by high staff turnover and the lack of data retention. To address these limitations, GAO has previously recommended that agencies report their development efforts in a shared database. USAID agreed and DOD partially agreed with this recommendation. While Afghan Info has been designated as the central repository of data for U.S. foreign assistance efforts in Afghanistan, DOD still has not reported its CERP projects in a shared database such as Afghan Info, citing concerns with the sensitive nature of its data, which USAID noted could be mitigated by the internal controls in Afghan Info.

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# Contents

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Letter		1
	Background	4
	U.S. Agencies' Development Efforts in Afghanistan Overlap	11
	Analysis for Potential Duplication Was Inconclusive Because of	
	Limitations and Gaps in Agency Data	19
	U.S. Agencies Use Various Methods to Coordinate but Lack a	
	Shared Database That Includes All Development Efforts	24
	Conclusions	30
	Matter for Congressional Consideration	31
	Recommendations for Executive Action	32
	Agency Comments and Our Evaluation	32
Appendix I	Scope and Methodology	35
Appendix II	Obligations for Development Efforts in Afghanistan by Category in	
	Fiscal Year 2011	40
Appendix III	USAID and DOD's CERP Activities in Afghanistan, by Category of	
	Development Effort, for Fiscal Year 2011	41
Appendix IV	USAID and DOD's CERP Development Activities Identified as	
	Potentially Duplicative	42
Appendix V	Comments from the U.S. Agency for International Development	45
Appendix VI	Comments from the Department of Defense	49
Appendix VII	GAO Contact and Staff Acknowledgments	50

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## Tables

Table 1: Major U.S.-Administered Programs or Accounts Used to Fund Development Efforts in Afghanistan in Fiscal Year 2011	6
Table 2: Laws Governing the Four Main Programs or Accounts Supporting Development Efforts in Afghanistan in Fiscal Year 2011	12
Table 3: Categories of Development Efforts Supported by the Four Main Programs or Accounts in Afghanistan in Fiscal Year 2011	13
Table 4: Number of USAID (ESF) and DOD (CERP) Activities in the Six Districts Selected for Analysis	20
Table 5: Selected Potentially Duplicative Activities between USAID and DOD's CERP	21
Table 6: Number of Keyword Matches in the Six Districts Selected for Analysis	38

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## Figures

Figure 1: The Six Regional Commands in Afghanistan	10
Figure 2: Afghan Provinces Where the Four Main Programs or Accounts Funded Development Efforts in Fiscal Year 2011	16
Figure 3: Districts in Which USAID and DOD's CERP Conducted Development Activities in Fiscal Year 2011	17

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## Abbreviations

AIF	Afghanistan Infrastructure Fund
CERP	Commander's Emergency Response Program
CIDNE	Combined Information Data Network Exchange
DOD	Department of Defense
ESF	Economic Support Fund
GPRA	Government Performance Results Act
PRT	Provincial Reconstruction Team
SIGAR	Special Inspector General for Afghanistan Reconstruction
State	Department of State
TFBSO	Task Force for Business and Stability Operations
USAID	U.S. Agency for International Development
USFOR-A	United States Forces–Afghanistan

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United States Government Accountability Office  
Washington, DC 20548

November 7, 2012

The Honorable Daniel K. Akaka  
Chairman  
The Honorable Ron Johnson  
Ranking Member  
Subcommittee on Oversight of Government Management, the Federal  
Workforce, and the District of Columbia  
Committee on Homeland Security and Government Affairs  
United States Senate

The Honorable Howard L. Berman  
Ranking Member  
Committee on Foreign Affairs  
House of Representatives

The Honorable Thomas A. Coburn  
United States Senate

Congress has appropriated and U.S. agencies have allotted almost \$20 billion since 2002 to support the reconstruction and development of Afghanistan through four main programs or accounts administered by the United States Agency for International Development (USAID), the Department of Defense (DOD), and the Department of State (State). These agencies have implemented projects and activities to support development of the agricultural, transportation, energy, and water sectors in Afghanistan, among others.<sup>1</sup> According to U.S. government documents, these efforts support the U.S. government's counterinsurgency strategy in Afghanistan. The efforts are integral to the *Civil-Military Strategic Framework for the U.S. Mission in Afghanistan*<sup>2</sup> and require extensive coordination and information sharing among the participating agencies. In our 2012 follow-up report on the status of

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<sup>1</sup>For the purposes of this report, we use "development efforts" to describe the range of projects and activities conducted by U.S. agencies and funded through four main programs or accounts to promote economic growth, strengthen governance and the rule of law, and improve health outcomes, among other objectives. We do not include security or humanitarian assistance as part of development efforts.

<sup>2</sup>U.S. Embassy Kabul and U.S. Forces-Afghanistan, *Civil-Military Strategic Framework for the U.S. Mission in Afghanistan* (Kabul, Afghanistan: March 2012).

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actions taken to reduce duplication and overlap in the federal government and other reports issued in 2010 and 2011,<sup>3</sup> we noted that a lack of information sharing could create the potential for duplication between U.S. agencies involved in development efforts in Afghanistan—in particular, the possibility that development efforts undertaken by DOD through its Commander’s Emergency Response Program (CERP)<sup>4</sup> may duplicate USAID’s development efforts. For the purposes of this report, and as we defined in our 2012 annual report to Congress, “overlap” refers to those instances in which programs or accounts have similar goals, devise similar strategies and activities to achieve those goals, or target similar beneficiaries; whereas “duplication” occurs when two or more agencies are engaged in the same activities or provide the same goods or services to the same beneficiaries.<sup>5</sup> In your letter requesting this study, you noted that given the federal government’s fiscal challenges, it is essential that the Administration and Congress seek ways to improve the efficiency and effectiveness of federal programs, including streamlining operations and reducing overlap.

In response to these concerns, this report examines (1) the extent to which U.S. agencies’ development efforts overlap, (2) the extent to which USAID and DOD’s CERP may have conducted duplicative activities, and (3) the mechanisms that U.S. agencies have used to enhance coordination of their development efforts, in Afghanistan.

To examine the extent to which U.S. agencies’ development efforts overlap in Afghanistan, we analyzed agency data on the type, amounts, and locations of assistance provided by these agencies to Afghanistan in fiscal year 2011. We also reviewed the authorizing and appropriating

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<sup>3</sup>GAO, *Follow-up on 2011 Report: Status of Actions Taken to Reduce Duplication, Overlap, and Fragmentation, Save Tax Dollars, and Enhance Revenue*, [GAO-12-453SP](#) (Washington, D.C.: Feb. 28, 2012); *Opportunities to Reduce Potential Duplication in Government Programs, Save Tax Dollars, and Enhance Revenue*, [GAO-11-318SP](#) (Washington, D.C.: Mar. 1, 2011); and *Afghanistan Development: U.S. Efforts to Support Afghan Water Sector Increasing, but Improvements Needed in Planning and Coordination*, [GAO-11-138](#) (Washington, D.C.: Nov. 15, 2010).

<sup>4</sup>CERP enables U.S. commanders in Afghanistan to carry out small-scale projects designed to meet urgent humanitarian relief and reconstruction needs in their areas of responsibility. The background section describes CERP in further detail.

<sup>5</sup>GAO, *2012 Annual Report: Opportunities to Reduce Duplication, Overlap and Fragmentation, Achieve Savings, and Enhance Revenue*, [GAO-12-342SP](#) (Washington, D.C.: Feb. 28, 2012).



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legislation and program guidance for selected programs and accounts administered by USAID, DOD, and State that fund development efforts in Afghanistan.<sup>6</sup> To examine the extent to which USAID and DOD's CERP have conducted duplicative activities in Afghanistan, we obtained and analyzed data on development activities initiated by USAID and DOD in Afghanistan in fiscal year 2011. We focused our analysis on activities undertaken in a nonrandom, nongeneralizable sample of six Afghan districts. These activities accounted for 17 percent of more than 29,000 development activities initiated by USAID and DOD in Afghanistan in fiscal year 2011 and 32 percent of the disbursements made by these agencies for development activities. We selected the six districts to ensure broad geographic representation within Afghanistan and representation across a range of categories of assistance. We used statistical software to identify matching keywords in the descriptions of activities undertaken by the respective agencies in the same districts. Finally, we reviewed the activity descriptions for pairs of activities with matching keywords to determine the potential for duplication. If we could not rule out the possibility of duplication after reviewing the descriptions and locations of USAID's and DOD's activities, we requested additional information from the agencies to make a final determination. To examine the mechanisms that U.S. agencies have used to enhance coordination of their development efforts in Afghanistan, we analyzed agency documents and interviewed U.S. officials in Washington, D.C., and Kabul, Afghanistan, and at the six regional commands in Afghanistan. For our interviews at the regional commands, we designed and administered a semistructured questionnaire to capture information on the coordination mechanisms used by U.S. agencies, including their types, the frequency of their use, and their reported effectiveness.

We conducted this performance audit from February 2012 to November 2012 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Appendix I provides a more detailed description of our scope and methodology.

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<sup>6</sup>For the purposes of this report, we define "account" as an item for which appropriations are made in any appropriation act or for which there is a designated budget identification number in the President's budget.

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## Background

Afghanistan is a mountainous, arid, land-locked country with limited natural resources. It is bordered to the east and south by Pakistan; to the west by Iran; and to the north by Tajikistan, Turkmenistan, Uzbekistan, and China. At about 650,000 square kilometers, Afghanistan is slightly smaller than the state of Texas; its population, estimated at 30.4 million in 2012, is ethnically diverse and largely rural. The country is divided into 34 provinces, almost 400 districts, and approximately 30,000 villages.

Afghanistan is one of the poorest countries in the world and ranks near the bottom in virtually every development indicator, including life expectancy; literacy; nutrition; and infant, child, and maternal mortality. Nearly three decades of war and extended drought have devastated Afghanistan's infrastructure, economy, and government institutions. Given these circumstances, Afghanistan has become highly dependent on foreign aid to achieve its economic development objectives. As we previously reported, the international donor community has funded 86 percent of Afghanistan's nonsecurity expenditures, with the United States funding an estimated 39 percent of Afghanistan's total nonsecurity expenditures from 2006 through 2010.<sup>7</sup> According to U.S. strategic documents, the United States has now entered a transition period as it prepares to hand over lead responsibility for security to the Afghan government by December 31, 2014. During this transition period, the U.S. mission will shift from a focus on stabilization and counterinsurgency operations to a more traditional diplomatic and development model. In keeping with this focus, U.S. assistance will support the Afghan government's efforts to improve its capacity to deliver governance, economic development, and the rule of law. At the July 2012 Tokyo Conference on Afghanistan, the Secretary of State announced that the United States would seek sustained levels of development funding for Afghanistan through 2017 at or near the levels that the United States has provided over the last decade.

To ensure that U.S. civilian and military efforts are fully integrated and complementary, the U.S. Ambassador to Afghanistan and Commander of U.S. Forces-Afghanistan (USFOR-A) jointly issued the *Civil-Military Strategic Framework for the U.S. Mission in Afghanistan*, which provides

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<sup>7</sup>GAO, *Afghanistan's Donor Dependence*, [GAO-11-948R](#) (Washington, D.C.: Sept. 20, 2011). These years are expressed as Afghan solar years, which are the basis for Afghanistan's budget cycle. For example, solar year 2010/2011 began on March 21, 2010, and ended on March 20, 2011.

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strategic guidance for all American personnel serving in Afghanistan.<sup>8</sup> The framework outlines three key pillars of strategic investment—governance, rule of law, and socio-economic development—needed for the United States to achieve its objectives to disrupt, dismantle, defeat, and prevent the return of al Qaeda and other extremists in Afghanistan. The framework also identifies security as the foundation of U.S. strategy, creating an environment that allows progress within the three pillars. In fiscal year 2011, the United States primarily funded development efforts in Afghanistan through four programs or accounts—the Economic Support Fund (ESF), Commander’s Emergency Response Program (CERP), Task Force for Business and Stability Operations (TFBSO), and Afghanistan Infrastructure Fund (AIF)—implemented by three agencies: USAID, DOD, and State.<sup>9</sup> Table 1 provides an overview of these four programs or accounts.

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<sup>8</sup>U.S. Embassy Kabul and U.S. Forces-Afghanistan, *Civil-Military Strategic Framework for the U.S. Mission in Afghanistan* (Kabul, Afghanistan: March 2012).

<sup>9</sup>We primarily focused our analysis on development efforts in Afghanistan funded under these four programs or accounts, which constitute most of the U.S. assistance for development efforts in Afghanistan since 2002. Smaller amounts of assistance for development efforts have been provided by other U.S. agencies and through other accounts.

**Table 1: Major U.S.-Administered Programs or Accounts Used to Fund Development Efforts in Afghanistan in Fiscal Year 2011**

	<b>Economic Support Fund (ESF)</b>	<b>Commander's Emergency Response Program (CERP)<sup>a</sup></b>	<b>Task Force for Business and Stability Operations (TFBSO)</b>	<b>Afghanistan Infrastructure Fund (AIF)</b>
Primary agency or agencies responsible	USAID	DOD	DOD	DOD and State
Fiscal year in which funding for Afghanistan began	2002	2004	2009	2011
Program or account description	Supports Afghan government in its efforts to promote economic growth, establish a democratic and capable state governed by the rule of law, and provide basic services for its people.	Enables U.S. commanders in Afghanistan to carry out small-scale projects designed to meet urgent humanitarian relief and reconstruction needs in their areas of responsibility.	Supports projects to help reduce violence, enhance stability, and support economic normalcy through strategic business and economic opportunities.	Supports high-priority, large-scale infrastructure projects that support the U.S. civilian-military effort in Afghanistan.
Funding provided in fiscal year 2011 (millions) <sup>b</sup>	\$2,068	\$400	\$224	\$400
Total funding provided since inception (millions) <sup>b</sup>	\$14,919	\$3,439	\$555	\$800

Source: GAO analysis of OMB and agency data.

<sup>a</sup>CERP may also fund some nondevelopment activities, such as battle damage repair, former detainee payments, hero payments, protective measures, temporary contract guards for critical infrastructure, condolence payments, and other urgent humanitarian or reconstruction projects. We exclude nondevelopment CERP activities from our analyses in this report.

<sup>b</sup>Funding provided is based on OMB allocations and agency allotments for Afghanistan assistance.

- **ESF.** This account supports the Afghan government in its efforts to promote economic growth, establish a democratic and capable state governed by the rule of law, and provide basic services for its people. With overall foreign policy guidance from State, USAID implements most ESF assistance through contracts and assistance instruments and also by providing funds directly to the Afghan government for specific programs or activities. Contracts and assistance instruments are awarded to USAID's implementing partners, who in turn carry out development-related programs and otherwise support USAID's mission in Afghanistan. Direct assistance is provided through the Afghan budget either (1) bilaterally to individual Afghan ministries or (2) multilaterally through trust funds administered by the World Bank and the United Nations Development Program. Since October 2009, USAID has tracked information on its development activities funded through ESF and other accounts in a database known as Afghan

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Info.<sup>10</sup> According to USAID, Afghan Info is designed to track the location of USAID and other mission-funded activities to the nearest village; document the use of funds at the district level; monitor the performance of projects; and coordinate with U.S. agencies, implementing partners, international donors, and the Afghan government. As shown in table 1, almost \$15 billion in ESF funds have been allocated to support development efforts in Afghanistan since fiscal year 2002.<sup>11</sup>

- *CERP*. This program enables local commanders in Afghanistan to respond to urgent humanitarian relief and reconstruction requirements within their areas of responsibility. DOD guidance recognizes 19 authorized uses of CERP, including projects and activities to develop Afghanistan's transportation, electricity, and agriculture sectors. CERP is to be used for urgent, small-scale humanitarian relief and reconstruction projects that are generally estimated to cost less than \$500,000 each, and CERP may not be used for any project costing over \$20 million. USFOR-A has published standard operating procedures to serve as the primary source of guidance for CERP, including processes and procedures for project selection and coordination, execution, management, and reporting of CERP projects.<sup>12</sup> DOD tracks information on CERP projects in the Combined Information Data Network Exchange (CIDNE)—a classified database that also includes other information concerning U.S. military

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<sup>10</sup>Prior to 2009, USAID tracked this information in a database known as GeoBase.

<sup>11</sup>Since 2002, Congress has also provided funding through several smaller accounts for USAID and State to implement development efforts in Afghanistan. For example, Congress has provided about \$823 million through the Development Assistance account, and about \$526 million through the Global Health and Child Survival account. By fiscal year 2011, however, almost all development efforts administered by USAID were funded through ESF.

<sup>12</sup>USFOR-A Pub 1-06, *Money As a Weapon System-Afghanistan* (Kabul, Afghanistan: March 2012).

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operations. As shown in table 1, about \$3.4 billion in CERP funding has been allocated for Afghanistan since fiscal year 2004.<sup>13</sup>

- *TFBSO*. In June 2006, as part of its counterinsurgency strategy, DOD established TFBSO to support economic stabilization efforts in Iraq.<sup>14</sup> In July 2009, TFBSO expanded to Afghanistan, where it has helped identify areas of the economy viable for investment, such as minerals, indigenous industries, and agriculture. TFBSO uses a variety of approaches to conduct its work, including arranging visits for U.S. and non-U.S. investors to meet with business leaders and undertaking specific development projects that could involve building facilities or conducting assessments to identify potential opportunities. TFBSO implements projects through contractors and partnerships with other agencies. As shown in table 1, DOD has allotted approximately \$555 million in funding for TFBSO in Afghanistan since fiscal year 2009.
- *AIF*. AIF provides funding for high-priority, large-scale infrastructure projects in Afghanistan.<sup>15</sup> The Senate Committee on Appropriations expressed concern in 2010 that CERP funds were being used to pay for large-scale reconstruction projects and other DOD efforts outside the scope of the purposes of CERP.<sup>16</sup> The Secretaries of Defense and State subsequently jointly requested that Congress establish AIF for the purpose of executing large-scale infrastructure projects in Afghanistan, and DOD offered to lower its CERP budget request by \$400 million to fund the AIF. In fiscal year 2011 Congress

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<sup>13</sup>GAO has previously reported on CERP-funded development projects in Afghanistan. See GAO, *Afghanistan Development: U.S. Efforts to Support Afghan Water Sector Increasing, but Improvements Needed in Planning and Coordination*, [GAO-11-138](#) (Washington, D.C.: Nov. 15, 2010); *Military Operations: Actions Needed to Improve Oversight and Interagency Coordination for the Commander's Emergency Response Program in Afghanistan*, [GAO-09-615](#) (Washington, D.C.: May 18, 2009); and *Afghanistan Reconstruction: Progress Made in Constructing Roads, but Assessments for Determining Impact and a Sustainable Maintenance Program Are Needed*, [GAO-08-689](#) (Washington, D.C.: July 8, 2008).

<sup>14</sup>GAO has previously reported on challenges associated with project management and information-sharing for TFBSO in Afghanistan. See GAO, *DOD Task Force for Business and Stability Operations: Actions Needed to Establish Project Management Guidelines and Enhance Information Sharing*, [GAO-11-715](#) (Washington, D.C.: July 29, 2011).

<sup>15</sup>Ike Skelton National Defense Authorization Act for Fiscal Year 2011, Pub. L. No. 111-383 (Jan. 5, 2010).

<sup>16</sup>S. Rep. No. 111-295, at 207 (2010).

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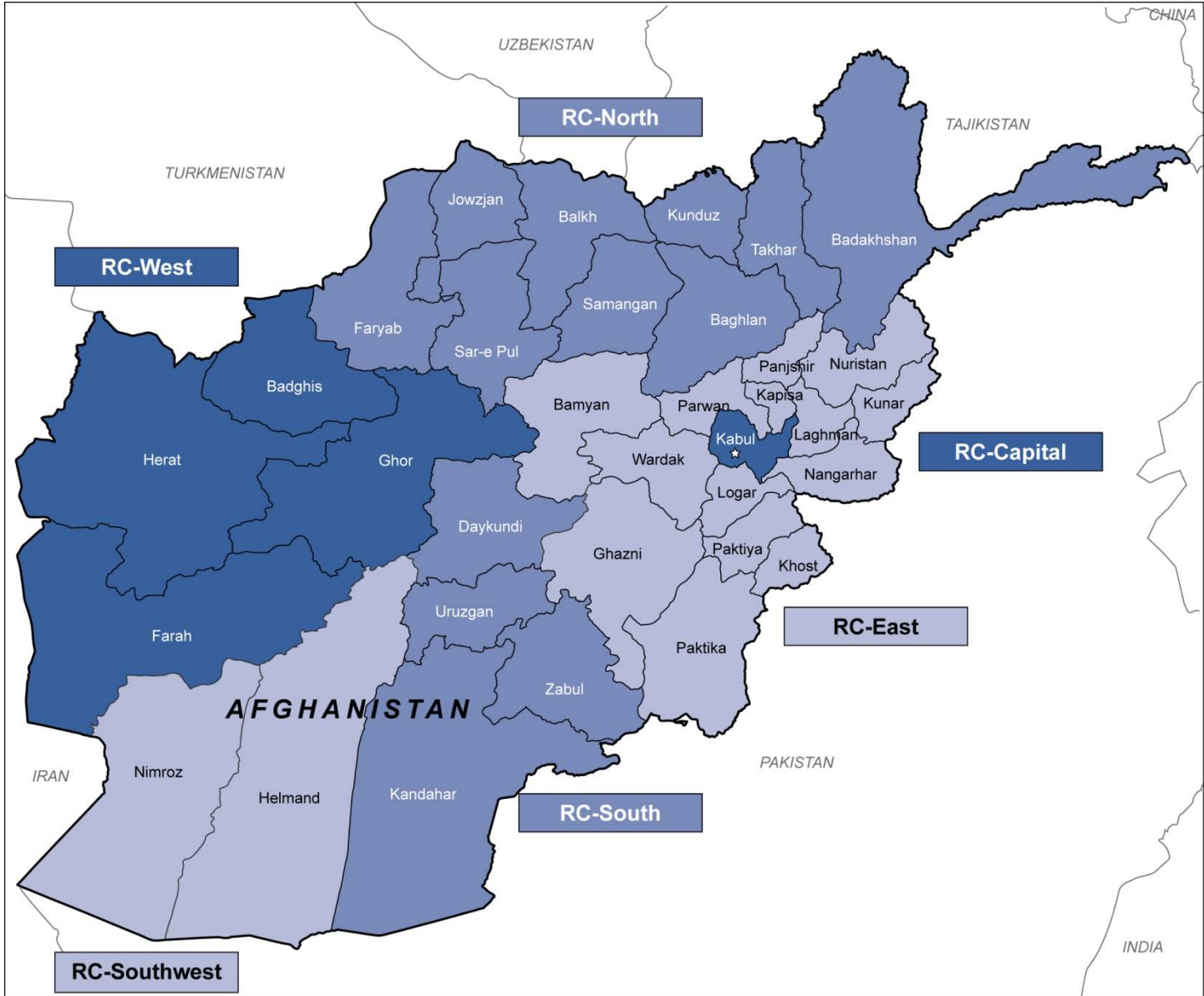
appropriated \$400 million to establish AIF, which requires joint formulation and approval of projects between State and DOD before either agency may implement those agreed-upon efforts. USAID is the implementing agency for State, and USFOR-A implements projects for DOD. USAID executes its projects through contracts that it manages directly, while USFOR-A executes projects through contracts managed by the U.S. Army Corps of Engineers. As shown in table 1, Congress has appropriated \$800 million for AIF since fiscal year 2011.

The United States employs a series of integrated, civilian-military structures at the national and subnational levels to coordinate the planning and implementation of development efforts in Afghanistan. In Kabul, U.S. Mission Afghanistan oversees all civilian assistance to Afghanistan through the Office of the Coordinating Director for Development and Economic Affairs, which coordinates assistance with the military through an Executive Working Group and 14 national-level and other ad hoc working groups. Outside of Kabul, the U.S. Mission Afghanistan has established a parallel civilian structure within each relevant military command to coordinate civilian-military activities at the regional, provincial, and district levels. Six regional commands coordinate all civilian-military activities within a specified geographic area consisting of 1 to 14 provinces.<sup>17</sup> Provincial Reconstruction Teams and District Support Teams are key instruments through which the United States and international community deliver assistance at the provincial and district levels. Figure 1 shows the six regional commands covering the 34 provinces in Afghanistan.

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<sup>17</sup>For the purposes of this report, we use “regional command” to refer to both the military and civilian components of the U.S. regional presence in Afghanistan.

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Source: GAO analysis of agency data; Map Resources (map).



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## U.S. Agencies’ Development Efforts in Afghanistan Overlap

The four main U.S. agency Afghan development programs and accounts have similar goals and activities and hence overlap to some degree. For the purposes of this report, “overlap” refers to those instances in which programs or accounts have similar goals, devise similar strategies and activities to achieve those goals, or target similar beneficiaries.<sup>18</sup> We found that these four main programs or accounts have supported development efforts across similar broad categories of assistance—such as democracy and governance, education and health, and agriculture—and have supported efforts in the same provinces and districts.

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## Congress Has Authorized Multiple U.S. Programs and Accounts to Support U.S. Development Efforts in Afghanistan

Congress has granted several agencies the authority and funding to administer development efforts in Afghanistan to help achieve U.S. strategic goals—primarily through the four programs or accounts described earlier. Congress granted authority to USAID to administer the ESF,<sup>19</sup> to DOD to administer CERP and TFBSO, and to State and DOD to jointly administer AIF. Table 2 summarizes statutory language from the authorizations and appropriations bills that established or funded these efforts. As indicated in table 2, Congress provides specific direction on the purposes for which these funds can be used. Operating within the requirements of these laws, agencies have the flexibility to fund and implement development programs and activities that meet the authorized purposes.

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<sup>18</sup>GAO-12-342SP.

<sup>19</sup>State is responsible for ESF policy decisions and country amounts.

**Table 2: Laws Governing the Four Main Programs or Accounts Supporting Development Efforts in Afghanistan in Fiscal Year 2011**

Agency	Program or account <sup>a</sup>	Fiscal year initiated in Afghanistan	Legal framework
USAID	ESF	2002	ESF funds are authorized to be provided by the President to furnish assistance to countries and organizations, on such terms and conditions as he may determine, in order to promote economic or political stability. (22 U.S.C. § 2346 (a)).  For ESF in Afghanistan, funds were appropriated to support and strengthen the capacity of Afghan public and private institutions and entities to reduce corruption and to improve transparency and accountability of national, provincial, and local governments; shall emphasize the participation of Afghan women, and directly improve the security, economic and social well-being, and political status, and protects the rights of, Afghan women and girls; and when made available to provide training for foreign police, judicial, and military personnel, shall address, where appropriate, gender-based violence. The United States Embassy in Kabul, Afghanistan, shall be consulted on the use of all funds appropriated for rule of law programs in Afghanistan. (Pub. L. No. 112-10, § 2122, Apr. 15, 2011).
DOD	CERP	2004	CERP funds were authorized and appropriated for the purpose of enabling military commanders in Afghanistan to respond to urgent, small-scale, humanitarian relief and reconstruction requirements within their areas of responsibility. CERP funds were authorized to support projects that provide an immediate and direct benefit to the people of Afghanistan. (Pub. L. No. 109-163, § 1202, as amended by Pub. L. No. 111-383, § 1212, Jan. 7, 2011; Pub. L. No. 112-10, § 9005, Apr. 15, 2011). <sup>b</sup>
DOD	TFBSO	2009	TFBSO funds were authorized and appropriated to carry out projects to reduce violence, enhance stability, and support economic normalcy in Afghanistan through strategic business and economic activities. These may include projects that facilitate private investment, mining sector development, industrial development, and other projects that strengthen stability or provide strategic support to the counterinsurgency campaign in Afghanistan. To the maximum extent possible, these activities should focus on improving the commercial viability of other reconstruction or development activities in Afghanistan conducted by the United States. (Pub. L. No. 111-383, § 1535, as amended by Pub. L. No. 112-81, § 1534, Dec. 31, 2011; Pub. L. No. 112-10, § 9012, Apr. 15, 2011).
DOD and State	AIF	2011	AIF funds were authorized and appropriated for infrastructure projects in Afghanistan in support of the counterinsurgency strategy, requiring funding for facility and infrastructure projects, including, but not limited to, water, power, and transportation projects and related maintenance and sustainment costs. (Pub. L. No. 111-383, § 1217, Jan. 7, 2011, as amended by Pub. L. No. 112-81, § 1217, Dec. 31, 2011; Pub. L. No. 112-10, Apr. 15, 2011).

Source: GAO analysis of congressional authorizations and appropriations.

<sup>a</sup>For the purposes of this report, we refer to ESF and AIF as accounts and to CERP and TFBSO as programs.

<sup>b</sup>Congress enacted new authorizing legislation for CERP in fiscal year 2012, which repealed the previous authorization language. See Pub. L. No. 112-81 § 1201 (Dec. 31, 2011).

## U.S. Agencies Conducted Development Efforts across Similar Categories of Assistance

In fiscal year 2011, U.S. agencies funded development efforts in Afghanistan across similar, broadly defined categories of assistance. As shown in table 3, USAID and DOD have conducted efforts across the same six categories of assistance—agriculture; democracy and governance; education and health; energy and electricity; private sector and economic growth; and transportation.<sup>20</sup> TFBSO supported efforts in three of these categories, and AIF supported efforts in two of these categories in fiscal year 2011. All four programs or accounts supported efforts broadly related to energy and electricity.

**Table 3: Categories of Development Efforts Supported by the Four Main Programs or Accounts in Afghanistan in Fiscal Year 2011**

Agency	Program or account	Category of development effort <sup>a</sup>					
		Agriculture	Democracy and governance	Education and health	Energy and electricity	Private sector and economic growth	Transportation
USAID	ESF	✓	✓	✓	✓	✓	✓
DOD	CERP	✓	✓	✓	✓	✓	✓
DOD	TFBSO	✓			✓	✓	
DOD and State	AIF				✓		✓

Source: GAO analysis of agency data.

<sup>a</sup>Water-related efforts may span multiple categories of development efforts.

Appendix II provides additional information on fiscal year 2011 obligations by U.S. agencies to fund development efforts across these categories.

<sup>20</sup>We based these categories, in part, on the categories developed by the U.S. Embassy in Kabul in its *A Compendium of U.S. Government Assistance Programs in Afghanistan*, produced in December 2011 under the direction of the Coordinating Director for Development and Economic Affairs. The compendium provides information on ongoing embassy assistance programs and activities from November 2011 through December 2014 and beyond.

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Appendix III provides information on the number of activities initiated by USAID and DOD's CERP in fiscal year 2011.<sup>21</sup>

While U.S. agencies have, to varying degrees, conducted development efforts within the same six categories, according to agency officials, these categories are broad and leave opportunities for agencies to provide unique assistance within each category. For example, as we reported in July 2011, although TFBSO and USAID both work to promote economic development in Afghanistan, USAID officials noted that in addition to other activities, their efforts focus more broadly on improving the environment for investments whereas TFBSO focuses on brokering specific investment deals. USAID and TFBSO have both supported activities related to mining in Afghanistan. However, USAID officials noted that their activities focused on improving regulatory policies to promote mining sector development and attracting private sector investment through conferences, while TFBSO focused on collecting and collating mining data with the U.S. Geological Survey, developing detailed investment proposals, and identifying and attracting investors.<sup>22</sup> In fiscal year 2011, TFBSO continued mining-related efforts, but USAID did not.

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<sup>21</sup>While CERP refers to its activities as projects, for the purposes of this report we describe CERP projects as activities to be consistent with the level of information included in Afghan Info on activities funded through ESF. Whereas a project may support numerous activities in multiple locations, an activity generally refers to a specific good or service provided in a specific location. For example, one project funded through ESF—the Advancing Afghan Agriculture Alliance—includes multiple activities, such as providing a plant biology lab, a soil science course, and field trips for students in several different locations in Afghanistan. TFBSO obligated funds for 43 projects and AIF obligated funds for 4 projects in fiscal year 2011. However, we do not report on activities for TFBSO and AIF because activity-level data were not readily available in a searchable database.

<sup>22</sup>GAO, *DOD Task Force for Business and Stability Operations: Actions Needed to Establish Project Management Guidelines and Enhance Information Sharing*, [GAO-11-715](#) (Washington, D.C.: July 29, 2011).

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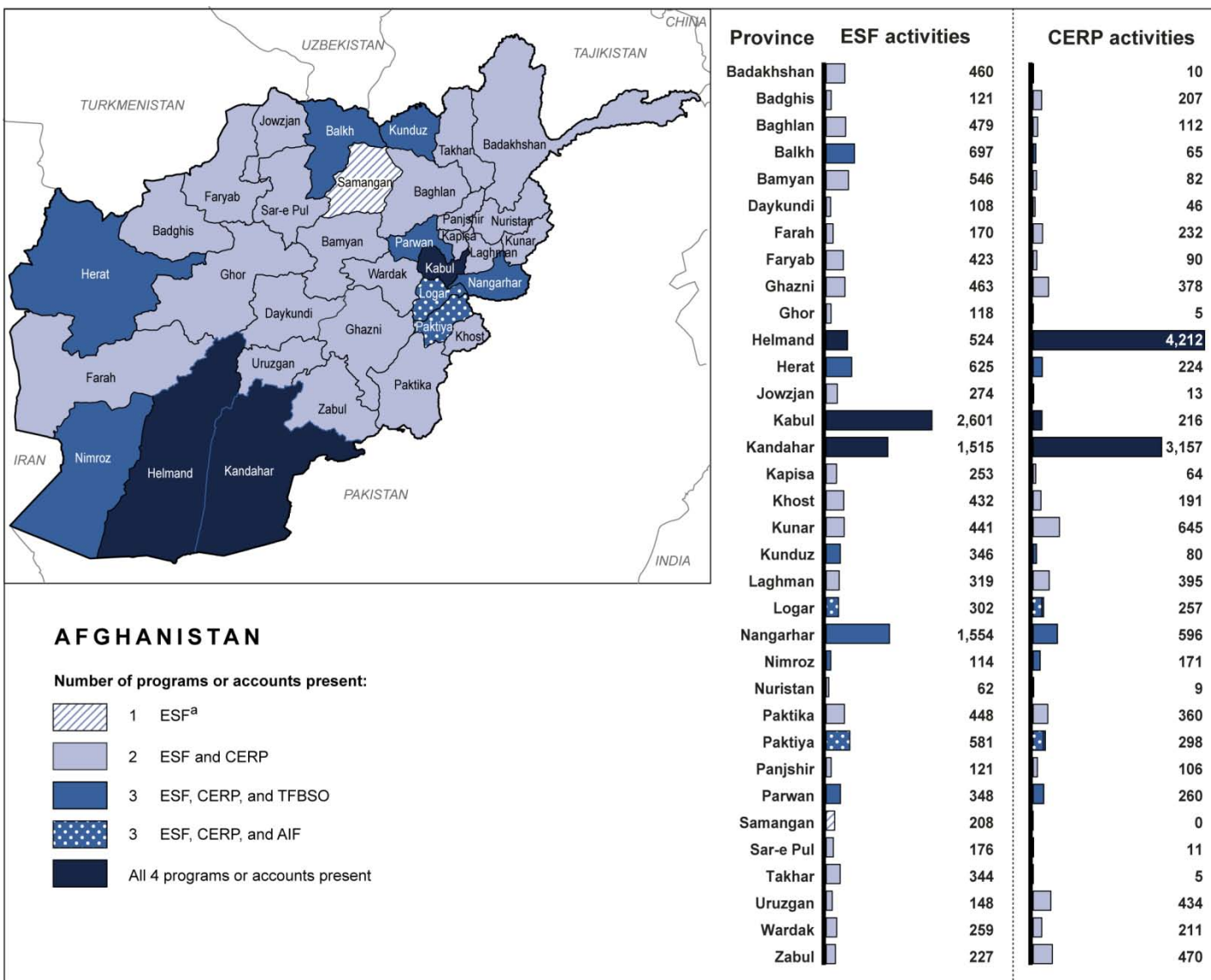
## U.S. Agencies Conducted Development Efforts in Many of the Same Provinces and Districts

In fiscal year 2011, USAID (through ESF and other accounts) and DOD (through CERP) conducted development efforts in Afghanistan in many of the same geographic areas. TFBSO and AIF also sponsored development efforts in some of these same areas. Specifically, during fiscal year 2011, USAID initiated efforts in all 34 of Afghanistan's provinces, CERP conducted efforts in 33 of the 34 provinces, TFBSO funded efforts in 9 of the 34 provinces, and AIF was active in 5 of the 34 provinces.<sup>23</sup> Efforts funded through all four programs or accounts were active in 3 of the same Afghan provinces. Figure 2 illustrates the provinces where efforts funded by each program or account were active in fiscal year 2011. Because both USAID and DOD's CERP were active in all but one province in fiscal year 2011, figure 2 also shows the number of USAID activities initiated through ESF and other accounts and DOD activities initiated through CERP by province to illustrate the extent to which these respective agencies conducted efforts in the same provinces.

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<sup>23</sup>Though AIF projects were planned for two additional provinces, no funds were obligated for these projects in fiscal year 2011.

**Figure 2: Afghan Provinces Where the Four Main Programs or Accounts Funded Development Efforts in Fiscal Year 2011**



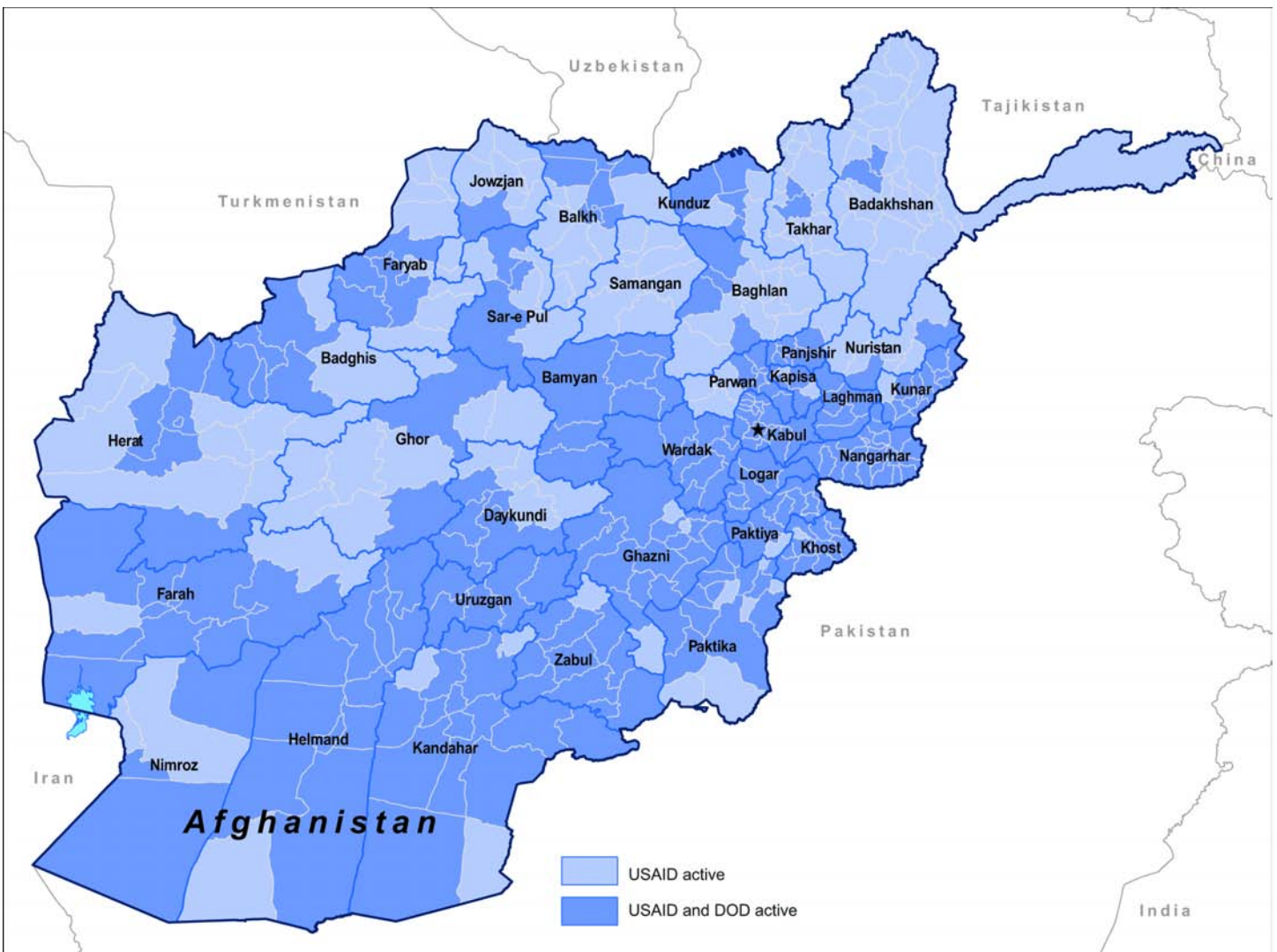
Source: GAO analysis of agency data; Map Resources (map).

Notes: The bar graphs showing activities by province are not to scale but are for illustrative purposes only. Furthermore, CERP activity totals by province may differ from total agency activities in Afghanistan as a result of missing agency data.

<sup>a</sup>ESF totals include USAID activities tracked in Afghan Info that are funded through other accounts. These activities do not include activities funded by 13 active awards that were not tracked in the Afghan Info database in fiscal year 2011.

To further illustrate the extent to which USAID (through ESF and other accounts) and DOD (through CERP) were active in the same areas in fiscal year 2011, figure 3 shows the districts where these respective agency efforts were located. We determined that USAID conducted activities in all of Afghanistan's 399 districts, and DOD through CERP conducted activities in 249 districts in fiscal year 2011.

**Figure 3: Districts in Which USAID and DOD's CERP Conducted Development Activities in Fiscal Year 2011**



Source: GAO analysis of DOD and USAID data.

Note: This graphic shows USAID activities funded through ESF and other smaller accounts and DOD activities funded through CERP.

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According to agency officials, overlapping development efforts could be beneficial, provided that agencies leverage their respective expertise and resources to coordinate their efforts and prevent duplication. For example, according to DOD officials, TFBSO was able to leverage its engineering and designing expertise with CERP resources to complete an effort to improve infrastructure at the Herat airport.<sup>24</sup> DOD officials noted that they are now lending their engineering experience and any lessons learned from this effort to State, which has further efforts under way to expand the Herat airport for the U.S. embassy. Additionally, a senior civilian official in Helmand province said that U.S. agencies plan to draw upon the resources of multiple agencies and programs to provide agricultural training in the region. Specifically, he noted that an incoming DOD Agribusiness Development Team would likely be placed with a CERP-funded District Agricultural Training Center.<sup>25</sup> The plan is for the Agribusiness Development Team to conduct community outreach, the training center to provide classes, and USAID to install and run satellite links to enable the transmission of course content.

Notwithstanding the potential benefits cited by agency officials, overlap may—in the absence of effective coordination—increase the risk of duplication. To determine whether overlapping development efforts in Afghanistan may have resulted in duplication, we analyzed the descriptions of activities conducted by USAID and DOD’s CERP in the same districts. We describe this analysis in the next section.

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<sup>24</sup>The Ike Skelton National Defense Authorization Act for Fiscal Year 2011 prohibits CERP funds from being used to carry out or support TFBSO projects. DOD officials stated that while TFBSO funds were initially dedicated for the Herat airport project, these TFBSO funds were later re-prioritized. DOD determined that the Herat airport project was urgent and necessary to support the local economy, and dedicated CERP funds for this effort. TFBSO personnel with relevant expertise subsequently collaborated on the execution of the airport project.

<sup>25</sup>Agribusiness Development Teams are composed of Army and Air National Guard personnel with backgrounds and expertise in agribusiness. Their mission is to promote the revitalization of agriculture in Afghanistan and set the stage for transition to civilian-led agricultural teams.



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## Analysis for Potential Duplication Was Inconclusive Because of Limitations and Gaps in Agency Data

Our analysis of development activities in six Afghan districts identified a small number of potentially duplicative activities carried out by USAID, through ESF and other accounts, and by DOD, through CERP, in fiscal year 2011. For the purposes of this report, “duplication” occurs when two or more agencies are engaged in the same activities or provide the same goods or services to the same beneficiaries.<sup>26</sup> Limitations and gaps in agency data prevented a conclusive determination as to whether these activities or others were in fact duplicative. For example, USAID’s Afghan Info and DOD’s CIDNE databases contained an inconsistent level of detail in the descriptions of development activities; DOD’s CIDNE database did not capture information on the village location for many small-scale CERP activities, including the 28 activities we identified as potentially duplicative; and Afghan Info did not include data on some USAID development efforts. Finally, USAID lacks comprehensive standardized procedures for reporting and verifying development activity information in Afghan Info.

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## Analysis of U.S. Agency Data Identified a Small Number of Potentially Duplicative Activities

We identified 28 activities carried out by USAID, through ESF and other accounts, and 28 activities carried out by DOD, through CERP, in fiscal year 2011 that were potentially duplicative. For this analysis, we examined activities USAID initiated through ESF and other accounts and activities DOD initiated through CERP.<sup>27</sup> Specifically, we selected a nonrandom, nongeneralizable sample of six districts, which accounted for 17 percent of the more than 29,000 development activities USAID and DOD initiated in fiscal year 2011. Table 4 shows the districts we selected for analysis and the corresponding number of activities initiated by USAID and DOD in these districts. Appendix I provides a more detailed discussion of the methodology we used for this analysis.

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<sup>26</sup>[GAO-12-342SP](#).

<sup>27</sup>For the purposes of this section, when we describe “USAID activities” or “DOD activities,” we are referring to USAID’s activities under ESF and other accounts and DOD’s CERP activities. Activities funded through TFBSO and AIF were not included in this analysis.

**Table 4: Number of USAID (ESF) and DOD (CERP) Activities in the Six Districts Selected for Analysis**

District	Province	Regional command	Number of USAID activities <sup>a</sup>	Number of DOD activities <sup>b</sup>	Total activities
Garm Ser	Helmand	RC-Southwest	63	958	1,021
Jalalabad	Nangarhar	RC-East	272	131	403
Kabul	Kabul	RC-Capital	1,591	124	1,715
Kandahar	Kandahar	RC-South	548	985	1,533
Mazar-e Sharif	Balkh	RC-North	191	17	208
Shindand	Herat	RC-West	37	165	202
<b>Total</b>			<b>2,702</b>	<b>2,380</b>	<b>5,082</b>

Source: GAO analysis of USAID and DOD data.

<sup>a</sup>This column includes ESF and other smaller accounts administered by USAID.

<sup>b</sup>DOD does not include district-level CERP data in its quarterly reporting to Congress and therefore does not conduct the same level of reliability checks on these data. However, we determined that these data were sufficiently reliable for describing the number of DOD activities conducted in these six districts and conducting this analysis of potential duplication. Additionally, we included DOD's "other urgent humanitarian or reconstruction projects" category in our duplication analysis because of the potential for overlap and duplication with USAID reconstruction efforts. We did not include this category in our examination of overlap because of our inability to quickly determine which activities were humanitarian-focused versus reconstruction-focused.

Our analysis identified 28 USAID activities and 28 DOD activities that were potentially duplicative among the 5,082 activities USAID and DOD initiated in the six districts we examined. The 28 CERP activities we identified that were potentially duplicative accounted for about 1 percent, or approximately \$72,000 of the roughly \$8 million in disbursements made for CERP activities we analyzed within the six districts in fiscal year 2011, according to DOD data.<sup>28</sup> We were not able to determine the amount of disbursements for USAID's activities because USAID does not track disbursements in Afghan Info at the activity level. Selected examples of potential duplication are provided in table 5. See appendix IV for a complete list of the USAID and DOD activities we identified as potentially duplicative.

<sup>28</sup>Approximately 81 percent of CERP activities and 17 percent of all CERP disbursements made in fiscal year 2011 were small-scale activities, which DOD defines as activities that cost no more than \$5,000. All 28 CERP activities we identified as potentially duplicative with USAID's activities were small-scale activities.

**Table 5: Selected Potentially Duplicative Activities between USAID and DOD's CERP**

	USAID Activity Description	DOD CERP Activity Description
1	Shindand - Furniture for Two Zirkoh Valley Schools and a Young Women's Development Center	Payment for furniture for a school located in Urayan. The furniture will provide the school with adequate working conditions in order to improve productivity for approximately 500 children aged 7 through 15.
2	General District 3 section 1 canal restoration, kandahar, kandahar, general district 3.	Payment made for irrigation canal restoration in Sub-District 3
3	Debris removal program	Payment made for removal of trash and debris in Kandahar City to improve quality of life for approximately 500 local citizens. Funding provided for labor and cleaning supplies.
4	Providing Sports Equipment to Kandahar City's Schools	Payment made for Sport equipment for school.
5	Pushing South: Tents for Schools #4	Payment to allow school tents to be put up for classes to be conducted and installed a water pump so the children can have drinking water
6	Koshtay Water Gate and Culverts	Payment made for construction of a canal gate that will improve water flow and irrigation in Koshtay.

Source: GAO analysis of USAID and DOD data.

Note: The activity descriptions presented in this table are taken verbatim from USAID's Afghan Info database and DOD's CIDNE database and therefore may contain misspellings or typographical errors.

## Varying Levels of Detail on Agencies' Development Activities Prevented a Conclusive Determination of Duplication for Some Activities

The data we analyzed from Afghan Info and CIDNE varied in the level of detail provided in activity descriptions and activity locations, preventing a conclusive determination of whether or not duplication existed between the USAID activities and DOD CERP activities we identified as being potentially duplicative. For example, activity descriptions in both databases contained an inconsistent level of detail about the specific good or service provided. In some instances, the databases included only a cursory description, such as "debris removal program," "furnishing municipal offices," or "payment made for canal cleaning." In other instances, the databases contained more detailed accounts of the activities conducted, including the target population and project objectives. USAID officials said that they have not developed any written guidance for implementing partners on what information to include in the activity description field in Afghan Info. In contrast, DOD's CERP

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guidance specified that descriptions should include one or two sentences that describe the activity for a person not familiar with it. DOD guidance also provided templates for each category of activity authorized under CERP.

DOD's database, CIDNE, did not include information on the villages where many small-scale CERP activities were implemented.<sup>29</sup> Whereas USAID requires its implementing partners to record the province, district, and village location for all activities, DOD only requires that province and district information be recorded, though DOD officials noted that the CIDNE database allows village-level information to be reported at the discretion of DOD personnel entering the data.

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### Data Gaps in Afghan Info Preclude a Comprehensive Analysis of Potential Duplication

Gaps in Afghan Info data also prevented a comprehensive analysis of potential duplication that included all USAID-funded development activities. According to USAID data, Afghan Info—the database designated by the embassy as the official repository for USAID's development efforts and other foreign assistance to Afghanistan—does not include information on activities carried out under 45 of USAID's 155 awards.<sup>30</sup> Of these 45 awards, 13 are active awards that collectively account for about \$120 million, or about 10 percent, of the \$1.2 billion obligated for all USAID awards in Afghanistan in fiscal year 2011.<sup>31</sup> According to USAID officials, some of the awards not included in Afghan Info represent direct, on-budget assistance to the Afghan government. The officials stated that there may be several reasons why these awards are not included in Afghan Info. For example, officials noted that USAID's bilateral agreements with the Afghan government for some awards do not require the Afghan government to report in Afghan Info on a quarterly

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<sup>29</sup>Commander's Small-Scale Projects are CERP activities costing no more than \$5,000 that are funded through lump sum withdrawals, known as Advance Bulk Funds, from DOD's Finance Office to an authorized CERP Paying Agent. According to DOD guidance, this method of CERP execution allows for Commanders, through their CERP executors, to make cash payments on specific types of activities to react quickly to time-sensitive needs.

<sup>30</sup>One USAID award funds multiple activities. For example, one award included in Afghan Info—the Commercial Horticulture and Agriculture Marketing Program—reported over 1,500 activities in fiscal year 2011.

<sup>31</sup>In fiscal year 2011, 32 of the 45 awards not in Afghan Info were inactive but still reported obligations or disbursements activity, or both, during that fiscal year.

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basis, as required for other implementing partners. Other awards, such as one-time audits or surveys contracted through the mission, are not included in Afghan Info because they do not lend themselves to the Afghan Info format or because they are funded through accounts managed from Washington, D.C. USAID officials said that they are currently working on a mission order to provide guidance on how to address these exceptions, and they affirmed that their goal is to include all awards in Afghan Info, whether or not they are delivered through direct assistance to the Afghan government or through implementing partners.<sup>32</sup>

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### USAID Lacks Comprehensive Guidance for Entering and Verifying Information in Afghan Info

According to USAID officials, implementing partners provide information on their activities quarterly for inclusion in Afghan Info, but USAID has not developed comprehensive guidance governing the process by which this information is reported and verified. Our Standards for Internal Control in the Federal Government states that agencies should clearly document the management directives, administrative policies, or operating manuals used to enforce management directives.<sup>33</sup> The documentation should be properly maintained and managed and readily available for examination. USAID officials stated that they provide quarterly training, including some written training materials, to implementing partners that includes some information on how to report their development activities in Afghan Info. They also noted that the contractual language included in most awards states that implementing partners must provide at least a quarterly update of information on the activities conducted under the award by entering this information into Afghan Info. The officials also said that starting in fiscal year 2012, USAID Contracting Officer's Representatives are reviewing and approving data submitted by implementing partners quarterly for inclusion in Afghan Info. However, they acknowledged that they have not developed a comprehensive set of standard operating procedures that fully outlines this process, including the requirements for implementing partners, and the roles and responsibilities of Contracting Officer's Representatives. With the high staff turnover that we previously reported in Afghanistan and without policies and procedures for reporting and verifying information on development activities, USAID risks disruptions in the availability of information about its development efforts—information

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<sup>32</sup>We requested a copy of the draft mission order, but USAID officials stated that they could not provide a copy, as the draft had not yet been finalized.

<sup>33</sup>GAO, *Standards for Internal Control in the Federal Government*, [GAO/AIMD-00-21.3.1](#) (Washington, D.C.: November 1999).

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that is needed to monitor projects and coordinate with other stakeholders.<sup>34</sup>

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## U.S. Agencies Use Various Methods to Coordinate but Lack a Shared Database That Includes All Development Efforts

U.S. agencies use informal communication, interagency meetings, concurrence processes, and other mechanisms to coordinate their development efforts in Afghanistan, but continue to lack a shared database that includes information on all U.S. development activities. We previously reported that such a database would help to enhance interagency coordination, data collection and retention, and information sharing related to U.S. development efforts in Afghanistan and recommended that U.S. agencies consider designating Afghan Info or some other database as the shared U.S. government database for U.S. development efforts in Afghanistan.<sup>35</sup> This recommendation is consistent with the Government Performance and Results Act of 1993 (GPRA), which recognizes the importance of interagency coordination where responsibility for achieving results is shared among several agencies.<sup>36</sup> Moreover, several strategic documents concerning operations in Afghanistan emphasize the importance of civilian-military coordination in achieving national goals.<sup>37</sup>

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## USAID and DOD Use Informal Communication and Interagency Meetings to Coordinate CERP Activities with USAID

USAID and DOD officials reported frequent use of informal communication to coordinate on the planning, approval, and implementation of development projects. Informal communication includes e-mails, phone calls, and face-to-face interactions that often occur spontaneously and often do not result in a permanent record that could be easily obtained by new personnel. Officials we interviewed from five regional commands generally reported that informal communication was very effective or moderately effective at identifying potential overlap and duplication in U.S. development efforts. Officials from several

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<sup>34</sup>GAO, *Afghanistan Development: Enhancements to Performance Management and Evaluation Efforts Could Improve USAID's Agriculture Programs*, [GAO-10-368](#) (Washington, D.C.: July 14, 2010).

<sup>35</sup>[GAO-11-138](#).

<sup>36</sup>Pub. L. No. 103-62, 107 Stat. 285 (1993). GPRA was amended by the GPRA Modernization Act of 2010. Pub. L. No. 111-352, 124 Stat. 3866 (2011).

<sup>37</sup>U.S. Embassy Kabul and U.S. Forces-Afghanistan, *Civil-Military Strategic Framework for the U.S. Mission in Afghanistan* (Kabul, Afghanistan: March 2012) and *National Security Strategy* (Washington, D.C.: May 2010), among others.

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regional commands also noted that the physical colocation of the military and civilians further enhanced informal communication. However, DOD officials who manage CERP at a sixth regional command that does not have a parallel civilian presence—Regional Command-Capital—said that they had little, if any, interaction with other U.S. civilian agencies. They use an informal process to coordinate efforts with the Afghan government, but this process does not involve USAID.

USAID and DOD officials also reported using a range of more formal communications to coordinate CERP activities with USAID development efforts, such as interagency meetings and review processes, with the specifics of each mechanism varying by regional command. For example, officials at Regional Command-Southwest said that all development efforts—including CERP activities estimated to cost more than \$100,000 or which include a clear future sustainment requirement for the Afghan government—are proposed, discussed, and executed through interagency working groups organized by sector. According to these officials, the working groups include all relevant stakeholders for that sector and meet weekly to prevent any duplication of effort. Although some officials at the regional commands noted that identifying duplication is not necessarily the sole focus of their interagency meetings, most reported that the meetings were nonetheless very effective or moderately effective mechanisms for identifying potential duplication. For example, DOD officials at Regional Command-South described one weekly interagency briefing in which DOD proposed using CERP funds to build a detention facility. Officials from other agencies that were present at the meeting noted that they had similar ongoing projects, and consequently, the CERP activity was not approved until the agencies coordinated their efforts.

DOD uses a risk-based approach to coordinate CERP activities, in which higher-dollar-value activities must be reviewed by more senior officials. For example, DOD guidance states that CERP activities costing over \$1 million must be approved by a USFOR-A CERP Review Board in Kabul that includes representatives from State, USAID, and other agencies. CERP activities costing over \$500,000 must be reviewed and approved by an interagency CERP Review Board at the regional command

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corresponding to the activity's location.<sup>38</sup> Officials at the regional commands also may implement additional mechanisms to coordinate these CERP activities within their area of responsibility. DOD guidance also requires that CERP activities with an estimated cost of \$50,000 must be coordinated with the nearest Provincial Reconstruction Team (PRT) and documented in CIDNE with a memo or e-mail. The guidance notes that coordination with the nearest PRT is key in preventing duplication of effort in the province, as PRT officials are aware of activities undertaken by other agencies and nongovernmental agencies operating in the area. However, many CERP activities are not subject to these formal coordination requirements because their estimated cost is below the relevant USFOR-A thresholds. For example, about 93 percent of the fiscal year 2011 development-focused CERP activities, representing 15 percent of CERP fiscal year 2011 obligations, had an estimated cost of less than \$50,000, meaning that no documentation of coordination or review and approval before a CERP Review Board was required by USFOR-A for these activities. Instead, officials from DOD and USAID stated that for many of these activities they relied primarily on informal communication and interagency meetings in the field to prevent duplication of effort.

Although informal communication and interagency meetings can serve as important mechanisms to coordinate CERP activities with USAID's development efforts, U.S. officials acknowledged that the effectiveness of these methods may be limited by high staff turnover and the individual personalities of the officials involved. For example, USAID officials at Regional Command-North noted that there is no longer a regularly scheduled interagency meeting at the command level because the meeting was discontinued when a new Senior Civilian Representative arrived at post.<sup>39</sup> Officials from other regional commands also noted that quality of coordination through informal communication fluctuated according to the personalities and priorities of the individuals involved.

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<sup>38</sup>DOD officials at the regional commands may apply a lower threshold at their discretion. For example, officials at Regional Command-East said that they conduct a weekly CERP Review Board for activities with an estimated cost greater than \$200,000. Officials from Regional Command-South stated that they employ a "virtual CERP Review Board" by soliciting comments through e-mail for all CERP activities with an estimated cost greater than \$5,000.

<sup>39</sup>Germany is the lead nation for Regional Command-North; hence, the Senior Civilian Representative is a German official.



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## AIF Projects Are Coordinated through an Interagency Planning and Concurrence Process

By law, infrastructure projects funded under AIF must be jointly formulated and approved by the Secretary of State and Secretary of Defense, and the agencies have developed an interagency review and approval process to meet this requirement. On February 18, 2011, U.S. Embassy Kabul and USFOR-A issued a policy memo outlining the procedures for developing and approving projects funded through AIF. On June 16, 2011, the Joint Program Committee—an interagency working group composed of technical and program subject matter experts from USAID, DOD, and State—issued further guidance, in part, to enable joint project-level decision making. The process outlined in these documents draws upon existing processes and working groups to facilitate interagency coordination. Planning begins with a call to the regional commands for project nominations. Projects may be proposed by any agency, but they must be coordinated with other agencies at the regional command and with the Afghan government. Project nominations are then reviewed and prioritized by a series of interagency working groups at U.S. Embassy Kabul, resulting in a joint memorandum—signed by the USFOR-A Deputy Commanding General for Support and the Coordinating Director of Development and Economic Affairs—detailing the package of projects recommended by the U.S. Embassy for AIF funding during that year. Finally, the Commander of the International Security Assistance Force in Afghanistan and the U.S. Ambassador to Afghanistan provide their concurrence, and the package is forwarded to the Commander of Central Command, Secretary of Defense, and Secretary of State for final approval. According to officials from USAID, DOD, and State, the coordination requirements included in the authorizing legislation for AIF and the corresponding implementing guidance have helped to ensure robust interagency coordination on the planning and approval of AIF projects.

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## TFBSO Coordinates through U.S. Embassy Briefings and a Concurrence Process

Since fiscal year 2012, DOD's TFBSO has sought to improve coordination and information sharing for its projects by briefing officials from State and USAID at a quarterly interagency meeting at U.S. Embassy Kabul. TFBSO also continues to obtain concurrence for its projects from the Secretary of State as required by law. In July 2011, we reported that TFBSO had generally focused information-sharing efforts at the senior U.S. official level in Afghanistan but that its information sharing at the project level had been more ad hoc. Moreover, we noted that senior embassy officials said that improved information sharing by TFBSO would help with unity of effort and that a mechanism to facilitate information sharing would be useful. Accordingly, we recommended that DOD consult with USAID and State to determine the most appropriate

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mechanism for integrating TFBSO participation. DOD, in conjunction with State and USAID, subsequently reached agreement to set up a joint planning process, including a quarterly review process, to review and facilitate the implementation of TFBSO projects. On January 17, 2012, senior officials from the agencies conducted an initial steering conference to provide policy guidance for TFBSO efforts and to ensure that TFBSO activities complement other U.S.-funded projects in Afghanistan. Moreover, the agencies agreed that the Coordinating Director for Development and Economic Affairs at U.S. Embassy Kabul would chair a quarterly meeting with representatives from USAID and DOD to receive an update on TFBSO activities, ensure coordination between civilian and military programs, and enhance the complementary nature of these activities. The first such meeting was held on March 13, 2012, and included representatives from State, USAID, TFBSO, among others. According to a senior official at TFBSO, the agencies had not conducted a second quarterly review meeting as of July 16, 2012. According to officials at State and DOD, the initial quarterly review meeting had helped to improve coordination among U.S. agencies in Kabul. A senior State official at U.S. Embassy Kabul noted that participants had discussed the feasibility and sustainability of TFBSO projects, as well as potential duplication with other U.S. efforts, at the March 2012 meeting. She noted further that TFBSO was reevaluating some aspects of its agricultural initiatives in response to input from USAID that the locations of the projects were too diffuse and that the projects would have more impact if they focused on areas with adequate transportation infrastructure to enable the products to reach markets.

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**Shared Database  
Populated with All U.S.  
Development Efforts Still  
Does Not Exist**

While agencies use various methods to coordinate their development efforts in Afghanistan, a shared database that could further enhance coordination efforts by documenting all U.S. development efforts within the country still does not exist. We have previously reported on gaps in the information available regarding development efforts in Afghanistan and recommended that USAID and DOD take steps to develop a shared database documenting all U.S. development efforts in Afghanistan. We also recommended that the agencies make it accessible to all U.S. government agencies involved in U.S.-funded development projects.<sup>40</sup> Such a database would provide a historical record of development

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<sup>40</sup> [GAO-11-138](#); [GAO-09-615](#); [GAO-08-689](#).

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projects and ensure that adequate information exists for officials to manage and make decisions. Additionally, a shared database would further encourage agencies to determine a common methodology for collecting and reporting on development efforts in Afghanistan and assist agencies in collecting more comparable and consistent data.<sup>41</sup> We further noted that without such a mechanism to improve the visibility of individual development projects, the U.S. government may risk duplicating efforts and wasting taxpayer resources. In November 2010, USAID agreed and DOD partially agreed with our recommendation. In responding, DOD noted that such a shared database would make a positive contribution, if designed to be flexible and allow for easy data access to and sharing with other agencies and coalition and Afghan partners. DOD also noted that USAID's database requirements should not impact DOD's internal needs and requirements for project management nor add additional requirements on DOD personnel. In October 2011, the Deputy Ambassador at U.S. Embassy Kabul, noted that the lack of an integrated foreign assistance database was impeding analytic efforts and resulting in time-consuming data collection exercises in response to congressional and executive branch inquiries.

The Special Inspector General for Afghanistan Reconstruction (SIGAR) also recommended that U.S. Embassy Kabul develop an integrated management system for reporting and tracking foreign assistance funds in Afghanistan. In response to our recommendation and SIGAR's, the Deputy Ambassador, on October 2, 2011, designated Afghan Info as the foreign assistance reporting database for U.S. Mission-Afghanistan. However, as of August 1, 2012, information on projects undertaken and funded by DOD, including CERP, AIF, and TFBSO, are not readily captured in Afghan Info or any other shared database also containing

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<sup>41</sup>With USAID and DOD's CERP using two different databases to collect development-related activity information, not all data are comparable. For example, DOD captures official obligation and disbursement data by activity, whereas USAID collects disbursements reported by implementing partners at the district and award level. Also, Afghan Info has drop-down menus for location information to ensure that data entered are correct and comparable, whereas DOD's CIDNE database does not. As a result, DOD's CIDNE database includes misspelled or incorrect location names, as well as location name spellings that vary from those in USAID's Afghan Info database.

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information on USAID development activities.<sup>42</sup> USAID and DOD neither have an agreement requiring them, nor a mechanism enabling them, to readily share data between their two respective databases—Afghan Info and CIDNE. According to USAID and DOD officials, discussions are ongoing regarding how to consolidate data on their respective efforts, including whether Afghan Info could be used to include DOD’s activities. DOD officials noted that differences in agency reporting requirements make designating a single, shared database more challenging. In addition, DOD officials cited concerns about including location-specific information for ongoing activities that contractors and nongovernmental organizations can access. However, USAID officials noted that Afghan Info includes built-in firewalls that control user access to information. USAID officials also expressed concern about their lack of information on DOD’s development activities, given that DOD’s 2014 transition plan includes efforts that USAID may be responsible for sustaining or that USAID may be able to leverage as part of future efforts. USAID, DOD, and State officials could not estimate when they would make additional progress to consolidate all of their data into a shared database such as Afghan Info.

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## Conclusions

Supporting Afghanistan’s social and economic development is a key component of the U.S. strategy to disrupt, dismantle, defeat, and prevent the return of al Qaeda and other extremists in Afghanistan. To that end, USAID, DOD, and State have undertaken thousands of development activities in Afghanistan through multiple programs and accounts at a cost of billions of dollars. The U.S. strategy calls for a whole-of-government approach, which Congress has enabled through various new authorities, programs, and accounts that create some overlap in the missions of different U.S. agencies. Although U.S. agency officials contend that such overlap could be beneficial in terms of synergy and unity of effort, they also acknowledge that such overlap creates the potential for duplication of efforts if their plans and activities are not properly coordinated.

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<sup>42</sup>In its July 2012 audit of AIF, SIGAR recommended that DOD, State, and USAID develop a shared or web-based database to house AIF projects, or include AIF projects in an existing shared or web-based database. SIGAR also noted that similar consideration should be given to all development projects. See SIGAR Audit-12-12, *Fiscal Year 2011 Afghanistan Infrastructure Fund Projects Are Behind Schedule and Lack Adequate Sustainment Plans*, July 30, 2012.

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USAID and DOD maintain separate databases to capture their individual agency efforts. Additionally, there exists neither an agreement requiring nor a mechanism enabling the two agencies to readily share data between their two respective databases—Afghan Info and CIDNE. As we previously reported in multiple reports and recommended on more than one occasion, a shared database of development activities accessible to all U.S. agencies would enhance data collection, information sharing, and coordination of U.S. development activities in Afghanistan. The Special Inspector General for Afghanistan Reconstruction also highlighted the importance of an integrated management system for reporting and tracking foreign assistance funds in Afghanistan, by making a similar recommendation. While the Deputy Ambassador for Afghanistan has taken steps to establish Afghan Info as the official repository for information on foreign assistance efforts in Afghanistan, DOD has yet to commit to reporting information on its development-related activities in a shared database. We continue to believe that a shared database that incorporates all U.S.-funded development efforts in Afghanistan, including DOD CERP activities, is needed to help mitigate potential information gaps created by the lack of a formal mechanism for sharing information, and could help U.S. agencies undertaking overlapping development efforts to mitigate the risk of duplication. Because of the lack of progress by the agencies on this issue, we believe that congressional intervention may be required to ensure that agencies take effective action to capture U.S. development efforts in a shared and comprehensive database.

In addition, it is vital that U.S. agencies engaged in development activities in Afghanistan also maintain complete and reliable information in their respective databases. However, we found gaps in the completeness of USAID's data and a lack of comprehensive guidance for reporting and verifying information in Afghan Info on USAID-administered assistance to Afghanistan. Collecting and retaining more complete data is vital to agency strategic planning and implementation, as well as to congressional oversight, of future U.S. development efforts in Afghanistan. It is also important to ensuring the transfer and retention of institutional knowledge, especially given the high turnover of USAID staff in Afghanistan.

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## Matter for Congressional Consideration

Because of the limited progress made by agencies in collecting and sharing comprehensive information on U.S. development efforts in Afghanistan, Congress should consider requiring U.S. agencies to report information on their development-related activities—such as their cost, description, and location—in a shared database.

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## Recommendations for Executive Action

To enhance the completeness and reliability of data in Afghan Info, we recommend that the Administrator of the U.S. Agency for International Development take the following two actions:

- take steps to ensure that all its awards are included in Afghan Info, including direct, on-budget assistance to the Afghan government; and
- develop written procedures for reporting and verifying information on USAID-administered assistance to Afghanistan for inclusion in Afghan Info.

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## Agency Comments and Our Evaluation

We provided a draft of this report to USAID, DOD, and State for their review and comment. USAID and DOD provided written comments, which we have reprinted in appendixes V and VI, respectively. USAID, DOD, and State also provided technical comments, which we incorporated throughout this report, as appropriate.

USAID agreed with our recommendation to take steps to include all its awards in Afghan Info and specified that this will include direct, on-budget assistance to the Afghan government and USAID's contributions to multilateral trust funds. USAID stated that it has already begun to implement this recommendation by having staff review monthly management reports to ensure all awards are reflected in Afghan Info. USAID, however, noted that including on-budget assistance to the Afghan government and contributions to multilateral trust funds in Afghan Info poses challenges because USAID cannot require either entity to report directly in Afghan Info. We would note that in our previous review of bilateral direct assistance to Afghanistan, we found that USAID has previously required Afghan ministries to comply with periodic reporting requirements.<sup>43</sup> Nevertheless, USAID stated that it will ask Afghan ministries and multilateral donors to consider reporting on projects they implement and in the event they cannot report into Afghan Info directly, USAID will devise a compromise to ensure that relevant information is included in the system. USAID also agreed with our recommendation to develop written procedures for reporting and verifying information on USAID-administered assistance to Afghanistan for inclusion in Afghan Info and noted that such procedures are in development. According to

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<sup>43</sup>GAO, *Afghanistan: Actions Needed to Improve Accountability of U.S. Assistance to Afghanistan Government*, [GAO-11-710](#) (Washington, D.C.: July 20, 2011).

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USAID, it is currently developing a mission order on monitoring and evaluation that will include guidance on reporting and verifying information on development projects and will also include references to relevant existing guidance. Once completed, USAID stated that it would provide these written procedures to its implementing partners and the USAID staff that oversee its implementing partners.

DOD commented that it remains committed to providing information on CERP projects to USAID for inclusion in Afghan Info. According to DOD, the issue to be resolved with USAID is the level of detail it is providing, given DOD's concerns about disclosing data for ongoing projects that could pose security threats to its personnel. Nonetheless, DOD expressed confidence that any issues can be mutually resolved and believes that legislation that may lead to additional reporting requirements is unnecessary and would add unwarranted financial burdens to both agencies.

We continue to believe that congressional action may be warranted to ensure that agencies report information on their development activities in a shared database. We note that, since 2008, we and SIGAR have reported in multiple studies on the need for USAID and DOD to systematically and routinely share information on U.S. development projects in Afghanistan, but the agencies have made limited progress in agreeing to centralized data sharing. We also note that Afghan Info has been established by the U.S. Mission-Afghanistan as a viable option for centralizing and sharing data on U.S. development projects. Moreover, USAID and DOD still lack a formal agreement requiring, or a mechanism to enable, information sharing between their respective databases. Without a formal mechanism for sharing information, U.S. agencies undertaking overlapping development efforts in Afghanistan risk duplicating their efforts.

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As agreed with your offices, unless you publicly announce the contents of this report earlier, we plan no further distribution until 30 days from the report date. At that time, we will send copies to the appropriate congressional committees, the Administrator of USAID, and the Secretaries of Defense and State. In addition, the report will be available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-7331 or [johnsoncm@gao.gov](mailto:johnsoncm@gao.gov). Contact points for our Offices of Congressional Relations and Public Affairs may be found on

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the last page of this report. GAO staff who made key contributions to this report are listed in appendix VII.

A handwritten signature in black ink, appearing to read "Charles M. Johnson, Jr.", with a large, stylized loop at the end.

Charles Michael Johnson, Jr.  
Director  
International Affairs and Trade



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# Appendix I: Scope and Methodology

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To examine the extent to which U.S. agencies' development efforts overlap in Afghanistan, we analyzed U.S. Agency for International Development (USAID), Department of Defense (DOD), and Department of State (State) data; reviewed laws governing the four main programs and accounts supporting development activities in Afghanistan, program guidance, and U.S. strategic documents; and interviewed agency officials. For the purposes of this report, "overlap" refers to those instances in which programs or accounts that have similar goals, devise similar strategies or activities to achieve those goals, or target similar beneficiaries.<sup>1</sup> To determine whether U.S. agencies have undertaken similar efforts and targeted similar beneficiaries in Afghanistan, we obtained and analyzed data on activities USAID, DOD, and State administered in Afghanistan in fiscal year 2011, including the type, amount, and location of assistance provided.

- For projects funded by USAID under the Economic Support Fund and other accounts, we analyzed data from the Afghan Info database—including activity descriptions, categories, and locations—and financial data from USAID's Phoenix database on obligations for these projects. We determined that these data were sufficiently reliable for the purposes of reporting on the type, amount, and location of assistance provided by USAID to Afghanistan in fiscal year 2011.
- For DOD's Commander's Emergency Response Program (CERP), we obtained and analyzed data from DOD's Combined Information Data Network Exchange (CIDNE) database, including information on activity descriptions, categories, and locations; and obligations and disbursements for these activities. We excluded CERP activities that were not directly related to development, to include battle damage repair, former detainee payments, hero payments, protective measures, temporary contract guards for critical infrastructure, condolence payments, and other urgent humanitarian or reconstruction projects. We determined that these data were sufficiently reliable for the purpose of reporting on the type, number, and location of CERP activities in Afghanistan in fiscal year 2011 and the amounts obligated and disbursed for these activities.

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<sup>1</sup>GAO, *2012 Annual Report: Opportunities to Reduce Duplication, Overlap and Fragmentation, Achieve Savings, and Enhance Revenue*, [GAO-12-342SP](#) (Washington, D.C.: Feb. 28, 2012).

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- For DOD's Task Force for Business and Stability Operations and DOD's and State's jointly-administered Afghanistan Infrastructure Fund, we obtained and analyzed agency data and project lists detailing project descriptions, project assistance categories, and obligations for projects funded in fiscal year 2011. We also determined that these data were sufficiently reliable for the purposes of this engagement.

To compare the type and amount of assistance provided to Afghanistan through these programs and accounts in fiscal year 2011, we created common assistance categories roughly based on the Compendium of U.S. Government Assistance Programs in Afghanistan—a document maintained by U.S. Embassy Kabul that reports on U.S. development efforts in Afghanistan. We obtained feedback and general agreement from agency officials on how we categorized their projects and activities into our common assistance categories. To obtain the additional perspectives of officials from USAID, DOD, and State on the extent to which their efforts overlap, we conducted interviews in Washington, D.C., and Kabul, Afghanistan, and at the six regional commands in Afghanistan.

To examine the extent to which USAID and DOD's CERP may have conducted duplicative activities in Afghanistan, we obtained and analyzed agency data and interviewed agency officials in Washington, D.C., and Kabul, Afghanistan, and at the six regional commands in Afghanistan. For the purposes of this report, "duplication" occurs when two or more agencies are engaged in the same activities or provide the same goods or services to the same beneficiaries.<sup>2</sup> We obtained data from DOD's CIDNE database on CERP activities implemented in fiscal year 2011, including project descriptions and the name of the province and district where the project was implemented. We obtained comparable data from the Afghan Info database, which included information on development activities initiated by USAID and its implementing partners in fiscal year 2011, and the province, district, and village where the activities were undertaken. USAID officials indicated that activities funded by some awards are not recorded in Afghan Info. To determine the number of awards not reported in Afghan Info for fiscal year 2011, we compared financial data from USAID's Phoenix database to activity data in Afghan Info. We excluded those awards that USAID identified in their Phoenix

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<sup>2</sup>[GAO-12-342SP](#).

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database as “EXO,” “Program Support,” and “Administrative Support” because these activities were outside the scope of our definition of development efforts. Additionally, we only included those awards for which USAID reported financial activity in fiscal year 2011. Accordingly, we identified 45 of the 155 awards in fiscal year 2011 that had not been tracked in Afghan Info, which we note in this report. We otherwise determined that the data USAID and DOD provided were sufficiently reliable for the purpose of identifying potential duplication among development efforts.

To conduct our analysis, we selected a nonrandom sample of six districts—Kabul, Jalalabad, Kandahar, Garm Ser, Shindand, and Mazar-e Sharif—one from each regional command to ensure broad geographic representation. We generally selected the district with the greatest number of activities and greatest amount of disbursements for both USAID and DOD in that region, and we verified that both agencies had initiated these activities across a range of assistance categories. Of the 399 districts in Afghanistan, the six districts we selected accounted for 5,082 unique activities, or about 17 percent of the 29,428 development activities USAID and DOD initiated in Afghanistan in fiscal year 2011 and 32 percent of the disbursements made for these activities. However, because this sample is a small nonprobability sample, we cannot generalize the results of our analysis to the rest of Afghanistan.

To analyze the sample of development activities in six districts, we compared keyword matches in the descriptions of activities from USAID’s and DOD’s databases. We used statistical software to correct for alternative spellings of province and district names between and within USAID and DOD data, and identified keywords that appeared in the descriptions of activities in the same districts from the respective databases. From this list of matching keywords we selected a subset of keywords that we deemed most likely to indicate potential duplication. We then used statistical software to compare the selected keywords with all similar words in both USAID’s and DOD’s databases to capture misspellings or different tenses of the selected words. Finally, we generated a list of activities in which one or more common keywords appeared in the descriptions of efforts initiated by USAID and DOD, respectively, in the same districts. As shown in table 6, our analysis produced a list of 57,353 matches representing 3,864 unique USAID and DOD activity descriptions across the six districts we selected. These unique activities with at least one matching keyword at the district level constituted 76 percent of the total 5,082 unique activities in the six selected districts.

**Table 6: Number of Keyword Matches in the Six Districts Selected for Analysis**

District	Province	Regional Command District	Number of 1+ word matches	Number of 2+ word matches	Number of 3+ word matches
Kabul	Kabul	RC-Capital	26,643	3,742	606
Jalalabad	Nangarhar	RC-East	4,890	670	
Kandahar	Kandahar	RC-South	21,275	1,288	
Garm Ser	Helmand	RC-Southwest	4,109	192	
Shindand	Herat	RC-West	336		
Mazar-e Sharif	Balkh	RC-North	100		

Source: GAO analysis of USAID and DOD data.

Note: Cells shaded in gray indicate the word matches that we analyzed for potential overlap and duplication. We selected the keyword matches to compare in a given district on the basis of what was feasible, given (1) the number of one-, two-, and three-keyword matches and (2) our time and resource constraints.

Next, we reviewed the descriptions of the pairs of activities with matching keywords to identify any instances of potential duplication. We reviewed activity descriptions with one-word matches for the Shindand and Mazar-e Sharif districts, matches of two or more words for the Jalalabad, Kandahar, and Garm Ser districts, and matches of three or more words in the Kabul district. The activity descriptions we reviewed constituted 3,192 keyword matches representing 875 unique USAID and DOD activity descriptions. For each pair of activities, we made a determination whether the respective activities were providing a similar good or service to a similar beneficiary, which would indicate overlap and the potential for duplication. Of the 3,192 matching pairs of activities we reviewed, we assessed 499 to be potentially duplicative. For a subset of these, we requested additional information from USAID on the locations of the activities and any additional information available regarding the nature of the activities. We also reviewed additional documentation on CERP activities in the CIDNE database. Based on this additional information, we ruled out the possibility of duplication for all but 28 USAID activities and 28 DOD CERP activities. For these remaining activities, additional information was not available from USAID and DOD to make a final determination on duplication.

To examine the mechanisms that U.S. agencies have used to enhance coordination of their development efforts in Afghanistan, we reviewed the authorizing legislation, agency guidance, and other relevant documentation for each of the programs or accounts administered by these agencies. We also interviewed agency officials in Washington, D.C., and Kabul, Afghanistan, and at each of the regional commands. For

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the interviews with U.S. officials at regional commands, we designed and administered a semistructured questionnaire to capture information on the types of coordination mechanisms used, the frequency of their use, and the reported effectiveness of the mechanisms. To assess USAID's and DOD's progress toward developing a shared database such as Afghan Info that would document all U.S. development efforts in Afghanistan, we interviewed agency officials, received a live demonstration from USAID officials on the use of Afghan Info, and obtained and analyzed data from Afghan Info.

We conducted this performance audit from February 2012 through November 2012, in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

# Appendix II: Obligations for Development Efforts in Afghanistan by Category in Fiscal Year 2011

Dollars in millions

Obligations by category of development effort <sup>a</sup>								
Agency	Program or account	Agriculture	Democracy and governance	Education and health	Energy and electricity	Private sector and economic growth	Transportation	Total obligated <sup>b</sup>
USAID	ESF <sup>c</sup>	\$207.4	\$394.8	\$105.3	\$143.9	\$286	\$97.5	\$1,235
DOD	CERP <sup>d</sup>	60.8	39.1	93.4	41.8	12.4	111.4	\$358.9
DOD	TFBSO	18.8	0	0	19.2	95.2	0	\$133.1
DOD and State	AIF <sup>e</sup>	0	0 <sup>f</sup>	0	192.8	0	23	\$215.8
<b>Total</b>		<b>\$287</b>	<b>\$433.9</b>	<b>\$198.7</b>	<b>\$397.7</b>	<b>\$393.6</b>	<b>\$231.9</b>	<b>\$1,942.8</b>

Source: GAO analysis of agency budget data.

Legend: AIF = Afghanistan Infrastructure Fund; CERP = Commander's Emergency Response Program; ESF = Economic Support Fund; DOD = Department of Defense; State = Department of State; TFBSO = Task Force for Business and Stability Operations; USAID = United States Agency for International Development.

<sup>a</sup>Some development efforts may address multiple categories. For the purposes of this table, we categorized efforts according to agency classifications and our best judgment as to the primary focus of the efforts. Water-related efforts spanned several categories, including education and health, agriculture, and energy and electricity development categories. For example, efforts related to potable water are included in the education and health category, irrigation-related efforts are included in the agriculture category, and water efforts related to providing power are included in the energy and electricity category.

<sup>b</sup>Totals may not equal the sum of each row or column due to rounding.

<sup>c</sup>ESF obligations for fiscal year 2011 do not necessarily correspond to project activities begun in fiscal year 2011. These totals also include \$35.5 million obligated under accounts other than ESF to correspond to USAID activity-level data. Obligations data reflect USAID's report on major grants and awards and therefore do not include grants or awards of less than \$100,000.

<sup>d</sup>Obligations cited here do not include funds unrelated to development efforts, including CERP activities identified as battle-damage repair, former detainee payments, hero payments, protective measures, temporary contract guards for critical infrastructure, condolence payments, and other urgent humanitarian or reconstruction projects.

<sup>e</sup>AIF obligations reported by DOD for efforts as of September 30, 2011.

<sup>f</sup>DOD and State planned to use fiscal year 2011 AIF funding to support democracy and governance projects. However, obligations for these efforts were not made until fiscal year 2012.

# Appendix III: USAID and DOD's CERP Activities in Afghanistan, by Category of Development Effort, for Fiscal Year 2011

Categories of development efforts <sup>a</sup>								
Agency	Program or account <sup>b</sup>	Agriculture	Democracy and governance	Education and health	Energy and electricity	Private sector and economic growth	Transportation	Total
USAID	ESF <sup>c</sup>	4,852	7,849	1,297	68	1,647	94	15,807
DOD	CERP <sup>d</sup>	3,157	2,836	4,060	395	922	2,251	13,621
<b>Total</b>		<b>8,009</b>	<b>10,685</b>	<b>5,357</b>	<b>463</b>	<b>2,569</b>	<b>2,345</b>	<b>29,428</b>

Source: GAO analysis of USAID and DOD data.

Legend: CERP = Commander's Emergency Response Program; ESF = Economic Support Fund; DOD = Department of Defense; USAID = U.S. Agency for International Development.

<sup>a</sup>Some activities may address multiple development categories. For the purposes of this table, we categorized activities according to agency classifications and our best judgment as to the primary focus of the activities. Water-related activities spanned several categories, including education and health, agriculture, and energy and electricity development categories. For example, activities related to potable water are included in the education and health category, irrigation-related activities are included in the agriculture category, and water activities related to providing power are included in the energy and electricity category.

<sup>b</sup>Activities for the Task Force for Business and Stability Operations and the Afghanistan Infrastructure Fund are not included in this table because this program and account do not have comparable data readily available in a searchable database.

<sup>c</sup>These numbers include the USAID activities tracked in Afghan Info that are funded through ESF and other accounts that were initiated in fiscal year 2011. Not included are activities funded by 45 awards—13 active and 32 inactive—that were not tracked in the Afghan Info database.

<sup>d</sup>For CERP, the numbers represent activities initiated in fiscal year 2011. CERP activities generally entail a specific activity in a specific location. CERP totals do not include nondevelopment activities, including activities identified as battle-damage repair, former detainee payments, hero payments, protective measures, temporary contract guards for critical infrastructure, condolence payments, and other urgent humanitarian or reconstruction projects.

# Appendix IV: USAID and DOD's CERP Development Activities Identified as Potentially Duplicative

USAID Activity Description	DOD CERP Activity Description
1 Bar Khanzai CFW Gravel Road & Culvert Rehabilitation	A road that was still flooded and partly underwater from the winter was repaired/raised higher and leveled with gravel
2 Building Sayed Abad Footbridge between SD9 and SD10	Construct a footbridge to provide the local national a safe way to cross the bridge.
3 Shindand - Char Borjak Alizaei Canal Rehabilitation, Zawol Buluk	Labor and rental equipment for irrigation canal cleanup. 20 workers were hired with a supervisor for 30 days.
4 Shindand - Kawdan Village Canal Rehabilitation, Zawol Buluk	Labor and rental equipment for irrigation canal cleanup. 20 workers were hired with a supervisor for 30 days.
5 Shindand - Furniture for Two Zirkoh Valley Schools and a Young Women's Development Center	Payment for furniture for a school located in Urayan. The furniture will provide the school with adequate working conditions in order to improve productivity for approximately 500 children aged 7 through 15.
6 Shindand - Provision of Furniture to Five District Schools	Payment for furniture for a school located in Urayan. The furniture will provide the school with adequate working conditions in order to improve productivity for approximately 500 children aged 7 through 15.
7 Repairing the Laki Sluice Gate	Payment for repairs to a sluice gate to control water flow into neighboring villages.
8 Removal of historic debris accumulated during the conflict	Payment for the removal of trash and debris in Munday Kariz village and surrounding area to improve the quality of life for the local citizens.
9 Debris removal program	Payment for the removal of trash and debris to improve transportation and commerce within Sub District 4.
10 Removal of historic debris accumulated during the conflict	Payment for the removal of trash and debris to improve transportation and commerce within Sub District 4.
11 Debris removal program	Payment for the removal of trash and debris to improve transportation and commerce within Sub District 9.
12 Removal of historic debris accumulated during the conflict	Payment for the removal of trash and debris to improve transportation and commerce within Sub District 9.
13 Debris removal program	Payment for the removal of trash and debris to improve transportation within Sub District 1.
14 Removal of historic debris accumulated during the conflict	Payment for the removal of trash and debris to improve transportation within Sub District 1.
15 Koshtay Water Gate and Culverts	Payment made for construction of a canal gate that will improve water flow and irrigation in Koshtay.
16 Shindand - Char Borjak Alizaei Canal Rehabilitation, Zawol Buluk	Payment made for irrigation canal renovation and consist of excavator rental for 100 hours and 4 labors for 12 days
17 Shindand - Kawdan Village Canal Rehabilitation, Zawol Buluk	Payment made for irrigation canal renovation and consist of excavator rental for 100 hours and 4 labors for 12 days
18 General district 3 section 2 canal restoration, kandahar, kandahar, general district 3.	Payment made for irrigation canal restoration in Sub-District 3
19 General district 3 section 3 canal restoration, kandahar, kandahar general district 3.	Payment made for irrigation canal restoration in Sub-District 3



**Appendix IV: USAID and DOD's CERP  
Development Activities Identified as Potentially  
Duplicative**

	<b>USAID Activity Description</b>	<b>DOD CERP Activity Description</b>
20	General District 3 section 4 canal restoration, kandahar ,kandahar,general district 3 section.	Payment made for irrigation canal restoration in Sub-District 3
21	General District 3 section 1 canal restoration, kandahar,kandahar, general district 3.	Payment made for irrigation canal restoration in Sub-District 3
22	Shindand - Char Borjak Alizaei Canal Rehabilitation, Zawol Buluk	Payment made for materials and labor to repair irrigation canal
23	Shindand - Kawdan Village Canal Rehabilitation, Zawol Buluk	Payment made for materials and labor to repair irrigation canal
24	Providing Sports Equipment to Kandahar City's Schools	Payment made for purchase of sports equipment for school in Sub-district 2.
25	Debris removal program	Payment made for removal of trash and debris in Kandahar City to improve quality of life for approximately 500 local citizens. Funding provided for labor and cleaning supplies.
26	Removal of historic debris accumulated during the conflict	Payment made for removal of trash and debris in Kandahar City to improve quality of life for approximately 500 local citizens. Funding provided for labor and cleaning supplies.
27	Providing Sports Equipment to Kandahar City's Schools	Payment made for Sport equipment for school.
28	Cleaning the Canal Drainage System in Kandahar City, Qalacha, Sub-District 8	Payment made for the purchase of canal cleaning in Kandahar
29	Construction of two Pedestrian Bridges in Koshtay	Payment made to local national for materials to construct a foot bridge to increase safe pedestrian travels.
30	Kodalo Drab Spillway and Pedestrian Bridge	Payment made to local national for materials to construct a foot bridge to increase safe pedestrian travels.
31	Construction of two Pedestrian Bridges in Koshtay	Payment made to local national for the construction for a pedestrain bridge along the local route. This bridge will facilitate local national traffic and commerce.
32	Kodalo Drab Spillway and Pedestrian Bridge	Payment made to local national for the construction for a pedestrain bridge along the local route. This bridge will facilitate local national traffic and commerce.
33	Laki Pedestrian Bridge in Garmser District	Payment made to local national for the construction for a pedestrain bridge along the local route. This bridge will facilitate local national traffic and commerce.
34	Construction of two Pedestrian Bridges in Koshtay	Payment made to local national for the construction of a new motorcycle and pedestrian bridge in the local area. This bridge will facilitate local national traffic and commerce.
35	Kodalo Drab Spillway and Pedestrian Bridge	Payment made to local national for the construction of a new motorcycle and pedestrian bridge in the local area. This bridge will facilitate local national traffic and commerce.
36	Laki Pedestrian Bridge in Garmser District	Payment made to local national for the construction of a new motorcycle and pedestrian bridge in the local area. This bridge will facilitate local national traffic and commerce.
37	Drop 13 Sluice Gate and Bank Repairs	Payment made to local national to fix the sluice gate on the canal depositing water in the local intersection.
38	Repairing the Laki Sluice Gate	Payment made to local national to fix the sluice gate on the canal depositing water in the local intersection.

**Appendix IV: USAID and DOD's CERP  
Development Activities Identified as Potentially  
Duplicative**

<b>USAID Activity Description</b>	<b>DOD CERP Activity Description</b>
39 Pushing South: Tents for Schools #4	Payment to allow school tents to be put up for classes to be conducted and installed a water pump so the children can have drinking water
40 Pushing South: Tents for Schools #5	Payment to allow school tents to be put up for classes to be conducted and installed a water pump so the children can have drinking water
41 Cleaning the Canal Drainage System in Kandahar City, Qalacha, Sub-District 8	Payment to local national for canal cleanup
42 Abbasabad Road and Culvert Rehabilitation	Payment to local national for materials to repair 2 local roads and culverts. This allows for ease of transportation for local populace.
43 Connecting Safar to GIROA: Sar Ahmed Khanzai Road and Culvert Rehabilitation	Payment to local national for materials to repair 2 local roads and culverts. This allows for ease of transportation for local populace.
44 Kharako Road and Culvert Rehabilitation	Payment to local national for materials to repair 2 local roads and culverts. This allows for ease of transportation for local populace.
45 Kojibad Road & Culverts	Payment to local national for materials to repair 2 local roads and culverts. This allows for ease of transportation for local populace.
46 Loya Darvehsan Road & Culverts	Payment to local national for materials to repair 2 local roads and culverts. This allows for ease of transportation for local populace.
47 Kodalo Drab Spillway and Pedestrian Bridge	Payment to local national for materials to repair foot bridge and culvert. This allows access to local village by pedestrians.
48 Cleaning the Canal Drainage System in Kandahar City, Qalacha, Sub-District 8	Payment to local nationals for canal cleaning.
49 Shindand - Char Borjak Alizaei Canal Rehabilitation, Zawol Buluk	Reconstruction of canal and road reinforcement to prevent flooding and damages. Supplies are cement bags, concrete blocks, sand trucks, mason, plywood, and laborers.
50 Shindand - Kawdan Village Canal Rehabilitation, Zawol Buluk	Reconstruction of canal and road reinforcement to prevent flooding and damages. Supplies are cement bags, concrete blocks, sand trucks, mason, plywood, and laborers.
51 This 42-day project repaired a portion of Qasaba –Poshte-Koh road (2,076 m) including the reconstruction of 54 culverts and the rehabilitation of 200 m long gabion wall (301 m3) to prevent flooding. The project employed 779 workers including 37 women and created 10,026 person-days of labor.	Reconstruction of canal and road reinforcement to prevent flooding and damages. Supplies are cement bags, concrete blocks, sand trucks, mason, plywood, and laborers.
52 Drop 13 Sluice Gate and Bank Repairs	This project is for repair of a canal sluice gate in local village.
53 Repairing the Laki Sluice Gate	This project is for repair of a canal sluice gate in local village.

Source: GAO analysis of USAID and DOD data.

Legend: CERP = Commander's Emergency Response Program; DOD = Department of Defense; USAID = U.S. Agency for International Development.

Note: The activity descriptions presented in this table are taken verbatim from DOD's CIDNE database and USAID's Afghan info database and therefore may contain misspellings or typographical errors. Additionally, while there are 53 pairs of activities listed, there are only 28 unique USAID activities and 28 unique CERP activities within the table.

# Appendix V: Comments from the U.S. Agency for International Development



**USAID**  
FROM THE AMERICAN PEOPLE

September 26, 2012

Charles Michael Johnson, Jr.  
Director, International Affairs & Trade  
U.S. Government Accountability Office  
Washington, DC 20548

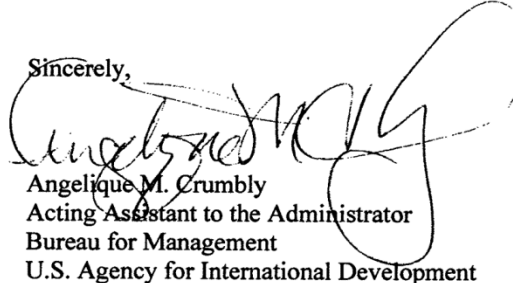
Dear Mr. Johnson:

I am pleased to provide the formal response to the Government Accountability Office (GAO) draft report titled "Afghanistan Development: Agencies Could Benefit from a Shared and More Comprehensive Database on U.S. Efforts" (Engagement Code 320889).

The enclosed USAID comments are provided for incorporation with this letter as an appendix to the final report.

Thank you for the opportunity to respond to the GAO draft report and for the courtesies extended by your staff in the conduct of this audit review.

Sincerely,



Angelique M. Crumbly  
Acting Assistant to the Administrator  
Bureau for Management  
U.S. Agency for International Development

Enclosure: a/s

- 2 -

**USAID COMMENTS ON GAO DRAFT REPORT - AFGHANISTAN  
DEVELOPMENT: Agencies Could Benefit from a Shared and More Comprehensive  
Database on U.S. Efforts (GAO-13-34)**

**Recommendation 1:** GAO recommends that USAID take steps to include all of its awards in Afghan Info.

Afghan Info is in the process of a significant upgrade. In the coming months, it will include more detailed project information and project manager tools. As part of this process, USAID is issuing standards for data entry protocols by contractors, grantees, and other partners. The upgraded system is going to greatly enhance Afghan Info and its utility for data and program management.

As the GAO draft report indicates on page 22, USAID's goal is to include all projects in Afghan Info. In this case, the term "projects" refers to grants, contracts, agreements and transfers to Washington-managed mechanisms using funds allocated to the USAID/Afghanistan mission to execute development activities in Afghanistan. This would include USAID's on-budget assistance through the Government of the Islamic Republic of Afghanistan (GIROA) and USAID's contributions to multilateral trust funds.

Using this definition, USAID agrees to take steps to include all its projects in Afghan Info. In fact, USAID already has begun to implement this recommendation by having staff review the monthly "Status of Major Grants and Contracts" report generated by the Mission to ensure all projects are reflected in Afghan Info.

In addition, in all award documents for projects executed by non-government entities, USAID requires these entities to submit information on a quarterly basis to the Afghan Info system. USAID will reiterate the requirement that all such projects submit information to Afghan Info in a forthcoming mission order on monitoring and evaluation.

The GAO report rightly points out that USAID implements a substantial portion of its funding through mechanisms other than the traditional assistance and acquisition instruments with private implementing partners. The vast majority of projects not implemented through these traditional mechanisms are implemented through on-budget assistance directly to GIROA and USAID's contributions to multilateral trust funds.

- 3 -

Although including these projects in Afghan Info presents a more difficult challenge, we will ensure that as much pertinent information as possible on on-budget projects and multilateral trust funds are entered into Afghan Info. We will ask GIRoA ministries and multilateral donors to consider reporting on projects they implement. In the event that they are not able to submit information to Afghan Info directly, we will devise a compromise that still allows us to monitor project performance and progress and ensure that relevant information is included in the system.

It is important to note that because these are on-budget and multi-donor efforts, we cannot require GIRoA and the multilateral donor to report directly to Afghan Info.

Final Action Target Date: February 1, 2013

**Recommendation 2:** GAO recommends that USAID develop written procedures for reporting and verifying information on development projects for inclusion in Afghan Info.

USAID agrees with the recommendation. Such written procedures already are in place or in development. USAID/Afghanistan currently is developing a mission order on monitoring and evaluation that will include guidance on reporting and verifying information on development projects.

Separately, existing written instructions detail how to upload information onto Afghan Info, and training on the system is provided regularly to Contracting Officer/Agreement Officer's Representatives (COR/AORs) and implementing partners. A great deal of informational and instructional material on how to verify and report project information, is available to COR/AORs in the Agency's current guidance (ADS 203.3.3-203.3.5). Several ADS supplemental references (known as TIPS) provide practical advice and suggestions to USAID managers on issues related to performance monitoring and evaluation. Materials on performance management also are included in the COR/AOR training. References to these documents or relevant parts of these documents will be included in the written procedures the Mission will develop.

As projects need tailored efforts to monitor and verify information effectively, each technical office still will be required to have a monitoring plan for each project. The monitoring plan will outline clearly the Afghan Info reporting requirements and verification procedures to be followed by both USAID and

- 4 -

implementing partner staff. These monitoring plans will be reviewed, cleared, and managed by the Mission's Office of Program and Project Development's Monitoring & Evaluation Unit.

Once complete, we will provide these written procedures to implementing partners and COR/AORs at regular intervals, preferably during quarterly trainings.

Final Action Target Date: November 15, 2012

# Appendix VI: Comments from the Department of Defense



POLICY

OFFICE OF THE UNDER SECRETARY OF DEFENSE  
2000 DEFENSE PENTAGON  
WASHINGTON, DC 20301-2000

September 27, 2012

Mr. Charles M. Johnson  
Director, International Affairs and Trade  
U.S. Government Accountability Office  
441 G Street, NW  
Washington, DC 20548

Dear Mr. Johnson:

This is the Department of Defense (DoD) response to the GAO Draft Report, GAO-13-34, *"AFGHANISTAN DEVELOPMENT: Agencies Could Benefit from a Shared and More Comprehensive Database on U.S. Efforts,"* dated September 2012 (GAO Code 320889).

The Department appreciates the research that went into preparing this report. While there are no specific recommendations directed to DoD, we would like to take this opportunity to reiterate that the Department remains committed to continue providing Commander's Emergency Response Program (CERP) information to the U.S. Agency for International Development (USAID) for inclusion in their "Afghan Info" database.

To further clarify, it is the level of detail we are providing that is under discussion with USAID due to our concerns regarding data for on-going projects that could pose security threats to our personnel. However, we are confident any issues can be mutually resolved. Therefore, we believe that legislation that may lead to additional reporting requirements is unnecessary, and would add unwarranted financial burdens to both agencies.

Robert C. Doherty  
Executive Director  
Afghanistan Infrastructure & Commander's  
Emergency Response Program



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# Appendix VII: GAO Contact and Staff Acknowledgments

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## GAO Contact

Charles Michael Johnson, Jr., (202) 512-7331 or johnsoncm@gao.gov

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## Staff Acknowledgments

In addition to the contact named above, Godwin Agbara (Assistant Director), Drew Lindsey, Kendal Robinson, and Mitchell Karpman made key contributions to this report. Ashley Alley, Carole Coffey, David Dayton, David Dornisch, Etana Finkler, Kasea Hamar, David Hancock, Melissa Hermes, Hynek Kalkus, Bruce Kutnick, and Christopher Mulkins also provided assistance.



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